Virginia Department of Taxation *Annual Report*

Report of the Tax Commissioner
to the Governor of Virginia
for the Fiscal Year
Ended June 30, 1987

Gerald L. Baliles
Governor

Stuart W. Connock
Secretary of Finance

William H. Forst
Tax Commissioner

As an agency of the Finance Secretariat, the Department of Taxation is responsible for administering tax laws, developing general fund revenue forecasts, and preparing economic impact statements for proposed tax legislation. While numbers and statistics have become our trademark, we are also an agency committed to public service—providing assistance to individual taxpayers, businesses, and local and state governments. Throughout this annual report, we present our readers with a photographic introduction to some of the people who serve the Commonwealth.

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W. H. Forst

Honorable Gerald L. Baliles
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Baliles:

This fiscal year was an eventful one for the Department of Taxation and Virginia's taxpayers. Major tax legislation passed by the General Assembly altered the individual income tax structure and adjusted the state sales tax rate. These legislative initiatives challenged us to improve our existing programs and services. We rose to that challenge and implemented programs that reflect a strong commitment to public service on behalf of the Commonwealth.

During Fiscal Year 1987 our staff provided significant support to the General Assembly to ensure that new tax legislation was fair, equitable and simple. As we studied alternatives for tax reform, we also looked at other tax issues facing Virginia to ensure quick responses to future legislative proposals.

New tax legislation required the development of regulations, forms, system changes, and new taxpayer education and communication programs. The Department took this opportunity to improve the quality and clarity of forms and taxpayer correspondence while incorporating the tax law changes. In addition, we developed system and processing changes which will improve the efficiency and timeliness of our responses to Virginia taxpayers.

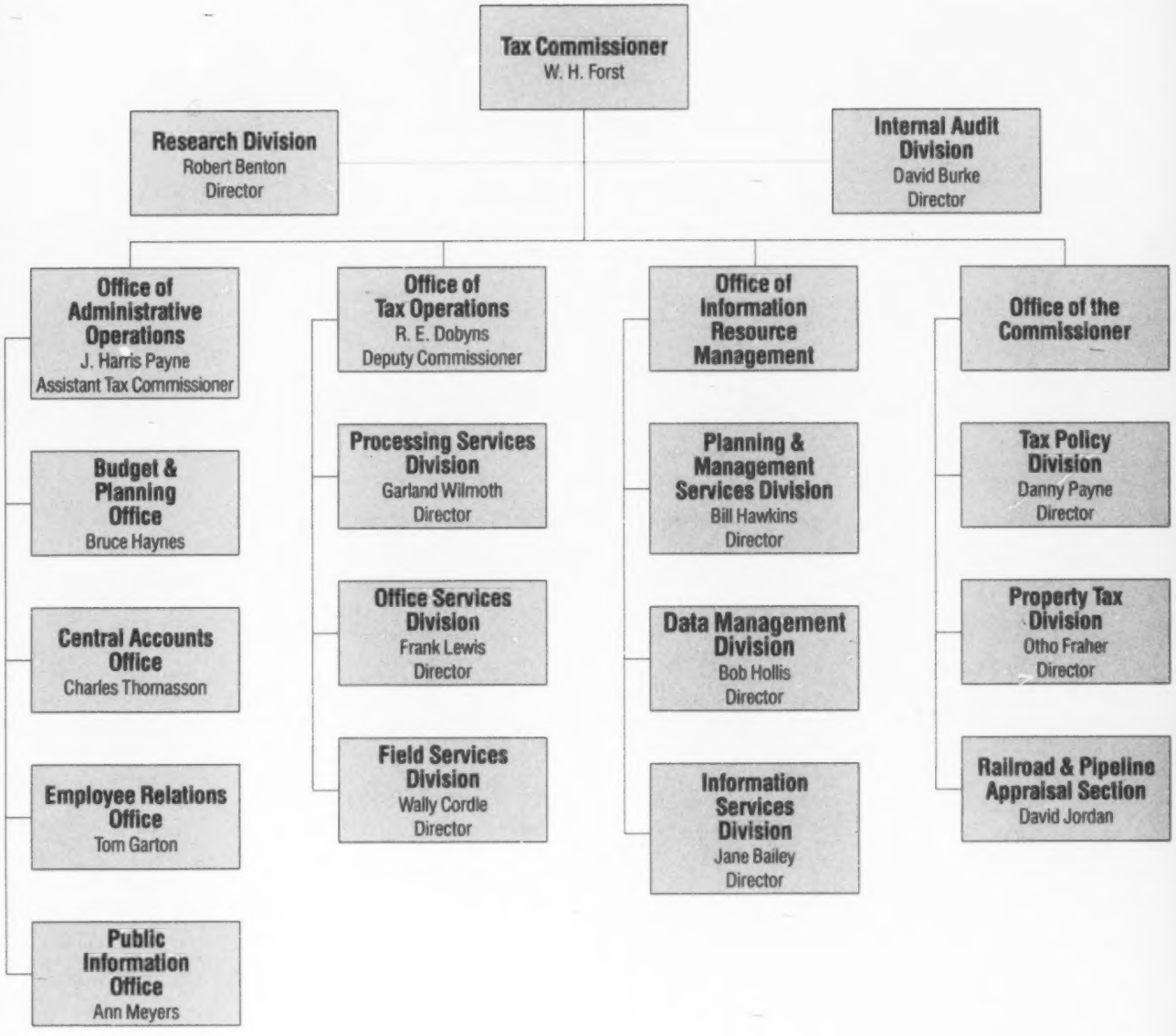
In the area of enforcement, we piloted several new programs to enhance the productivity and responsiveness of our compliance programs. Our audit activities outside Virginia's borders were expanded and improved with the implementation of the Nonresident Audit Program. As a result of these efforts, we surpassed our compliance objective of $211.1 million.

Under your leadership, these accomplishments have laid a solid foundation for the next biennium. I am pleased to present to you our Fiscal Year 1987 annual report.

Sincerely,

W. H. Forst
Tax Commissioner

Virginia Department of Taxation



Division Activities

Employees in the Processing Unit open, screen and sort tax returns as soon as they arrive at the Department.

Processing Services Division

Responsible for all mail and data entry operations. Processes all tax returns and deposits revenues. Controls Central Files, resolves tax return and tax account errors and issues refunds. Maintains accounts receivable, forms and supplies, and registers new businesses.

- The purchase of Agissar mail extraction equipment increased mail opening out-put in the business tax area 400%, enabling the division to meet the agency's goal of 24 hour deposits.
- Purchased and installed new, Motorola Data Entry equipment in January culminating a two-year planning effort to enhance the division's ability to process business and individual income tax returns more efficiently.
- Accounted for and allocated $4.756-billion dollars of revenue receipts.
- Processed 2,745 deposit certificates, representing 5,480 million items.
- Administered the receipt, inventory control, sales and accounting for 760.779 million cigarette tax stamps, amounting to over $17 million dollars in revenue.

Office Services Division

Provides taxpayer assistance, conducts office audits and collects delinquent taxes.

- Handled 459,000 telephone inquiries (an increase from 380,000) and increased walk-in assistance by 6% (from 8,100 to 8,700).
- Generated 411,156 letters of correspondence to individuals and businesses—an increase of 37% over fiscal year 85-86.
- Conducted tax seminars for practitioners and Commissioners of the Revenue to update constituents on changes in tax legislation.
- Installed a toll-free phone line to increase taxpayer service for business tax inquiries.
- Collected $39,574,762 in compliance revenues.

Field Services Division

Eight district offices plus out-of-state auditors enforce State tax laws through audit, investigations and delinquent collections.

- Audit revenue assessed in FY 87 increased by 37.68% for a total of $47,063,323—compared to the previous fiscal year total of $34,181,281.
- Increased productivity by using personal computers in conducting audits—producing $1,782,036 in additional revenue.
- Implemented the nonresident audit program, assigning auditors to nine major cities throughout the U.S. to audit sales and use taxes. In addition to an obvious savings for the department, these nonresident auditors assessed $3,901,728 in additional tax.
- Initiated small business audit program, conducting 709 audits of small businesses with gross sales less than $500,000. This program accounted for additional assessments totaling $952,263.

Planning and Management Services Division

Develops and coordinates technology and other key planning functions. Provides staff support to management.

Division Activities

The Planning and Management staff tracks the implementation of agency objectives. (l to r) Mary Beth Murphy, Heath Pool, Charlene Peters, division director Bill Hawkins.

Manages agency forms function and tracks all major agency objectives.

- Spearheaded the redesign of the major individual income tax forms, saving Virginia's taxpayers an estimated 647,654 burden hours.
- Planned the conceptual framework and design of the accelerated refund program, to be implemented in FY88.
- Developed refund and compliance tracking systems, to identify problem areas quickly and respond more effectively.
- Installed a microcomputer network to support office automation technology.
- Conducted project oversight of the agency's addenda proposals and coordinated the administrative impact analysis of proposed legislation.
- Represented the agency on the Governor's Commission on Efficiency.

Data Management Division

Directs all computer production work. Maintains the telecommunications network, assures system security and program quality.

- Provided access for 16 localities, 2 IRS offices and 3 out-of-state collection agencies to the Department's on-line IMS system.
- Added computer terminals and control units (for a total of nearly 500 terminals), and added 20 IMS data bases to the system bringing our on-line disk storage capacity to approximately 14 billion characters of data.
- Provided computer operations and data control unit facilities on a 24 hour, 6 day-per-week schedule.

Information Services Division

Develops, implements and maintains automated and manual systems, including the State Tax Accounting and Reporting System (STARS).

- Continued to develop, implement and maintain STARS modules, implementing the following Individual Income Tax modules in FY87: Accounting, Billing, Bankruptcy, Local/Direct Payments, and Collections Tracking.
- Implemented the business tax audit module which completes the business tax processing systems—except for return processing for Miscellaneous Taxes which is scheduled for FY88.
- Converted Vending and Motor Fuel taxes into STARS and implemented the ½% sales tax increase in January to fund transportation objectives.
- Provided support and training to local commissioners and treasurers, IRS, and collection agencies who have on-line access to STARS data.

Office of Administrative Operations

Responsible for the financial and administrative management of the agency including accounting, budgeting, public information, telecommunications, personnel and facilities management.

- Implemented the new, statewide accounting system (CARS II).
- Central Accounts achieved 98.93% compliance with the Prompt Payment Act and increased the percentage of classified

employees on direct deposit by 61%.

•Implemented the Pilot Training Program—a series of classes for new employees designed to effectively orient them to the Department by giving them a complete overview of Department operations.

•Expanded agency public relations programs, establishing a full-time Information Officer position to handle media inquiries, publications, and internal communications (Dialogue II).

•Coordinated public relations planning for implementation of the new tax legislation.

•Laid the groundwork for agency participation in the IRS TELETAX program in an effort to put state tax information on the federal telephone information system.

Revenue impacts of proposed legislation are carefully prepared and discussed by members of the Research Division. (l to r) Steve McVay, Stuart Carter, division director Bob Benton, Gerry Turner and Dave Cheslow.

Research Division

Develops economic projections, general fund revenue estimates, analyzes revenue flow and suggests fiscal impacts of various legislative alternatives.

• Developed fall and winter revenue forecasts on in-house microcomputers using vendor supplied software. Analyzed various software packages to gain the flexibility needed to update the Virginia econometric model.

• General Fund revenue forecast was within 3.6% of actual collections.

• Determined Virginia revenue estimates for the Federal Tax Reform Act of 1986; revenue estimates and analysis of Virginia Tax Reform proposals; and revenue estimates and analysis of tax alternatives for the Governor's Commission on Transportation in the 21st Century.

• Developed new individual income tax withholding tables that became effective July 1, 1987 as part of the Virginia Tax Reform Act.

Internal Audit Division

Performs financial, operational and compliance audits of all departmental functions.

• Performed a risk assessment of the agency's EDP and financial tax processing functions. This assessment provided a methodology for targeting and directing audits and audit resources to areas of high risk.

• Implemented an ongoing review and evaluation of internal controls governing automated systems access and security safeguards for taxpayer information.

• Implemented a district office audit program to provide on site audit coverage of district based tax offices.

Tax Policy Division

Develops tax regulations and policy, coordinates impact analysis of proposed legislation and processes all agency taxpayer appeals.

Division Activities

• Provided significant staff support to the executive study on a Virginia response to federal tax reform and the 1986 Special Session of the General Assembly devoted exclusively to transportation financing issues.

• Continued a strong commitment to reducing the inventory of cases (appeals, rulings, offers in compromise) in an effort to reduce the time required for taxpayer responses. Closed a record number of 150 cases during February 1987.

• Provided significant technical advice to local constitutional officers and participated in seminars and speeches for tax professionals in Virginia and the surrounding states.

• Published regulations on the application of sales and use tax to advertising, innovative high technology industries, printing and railroads, and the application of the income tax to gleaning and S corporations.

Property Tax Division

Assists localities, upon request, with real and personal property assessments, prepares and revises real property identification maps and conducts educational programs for local assessing officials and boards.

• Trained 394 local assessing officials and 94 members of Boards of Assessors and Boards of Equalization.

• Developed 281 new property identification maps and revised 573 existing maps.

Railroad and Pipeline Section

Certifies non-carrier real estate of railroads to localities for local assessment. Values carrier real estate and tangible property of all railroads and interstate pipeline transmission companies operating in the Commonwealth.

• Began distribution of revenue from 1987 assessments of rolling stock of railroads and private freight car lines to local government.

• Certified payments totalling $4.3 million to 236 counties, cities and towns.

The Railroad and Pipeline Appraisal Section prepares assessments of railroad property for localities. (l to r) appraisal specialist Keith Mawyer and manager Dave Jordan.

Homer Matthews, a cartographic draftsman in the Property Tax Division, revises a property identification map for one of the localities.

Highlights of Fiscal 1987 *Legislative Support*

Virginia Tax Reform: Fairness and Equity for Taxpayers

Federal tax reform provided a challenge and an opportunity to adjust the state's individual income tax system.

The Federal Tax Reform Act of 1986 created a windfall of revenue for Virginia—revenue that Virginia decided to return to the people through income tax changes. The changes represent the first major adjustment in the individual income tax structure in fifteen years.

The Virginia Tax Reform Act of 1987 follows the lead of the federal reform bill by emphasizing fairness and equity. Virginia tax reform increases the amount people can earn before they have to pay state income tax and reduces the gap between Virginia and federal standard deduction and personal exemption amounts. Under the Act, less income is taxed at the highest rate and benefits for the blind and elderly that were eliminated under federal reform are restored. (For details, see Legislative Summary, page 59.)

The development of the Virginia Tax Reform Plan was facilitated by the early awareness of the areas of the tax structure needing reform and a constant flow of information to the Executive and Legislative branches on these issues. The Department played a key role in this process.

Tax Policy and Research staffs completed preliminary policy and revenue impacts of major provisions of the Federal Tax Reform Act of 1986—including provisions of such areas as ACRS and capital gains. A significant amount of time was devoted to the preparation of issue papers, drafting legislation, making technical presentations, and providing support to legislators and legislative staff.

Working closely with the Governor's Tax Reform Steering Committee and the Secretary of Finance, alternatives for a Virginia response to federal tax reform were developed for the Governor. As a result of these efforts, the Virginia Tax Reform Act of 1987, HB 1119, was enacted by the General Assembly as Virginia's response to the federal tax reform. Additionally, SB 554 was enacted which was Virginia's technical bill to continue full conformity with federal income tax laws.

By recognizing the need to study all aspects of the Virginia tax structure, and not simply the income tax, we were also able to study sales tax issues such as the taxation of food and services and other general tax issues. All of this was done under the umbrella of possible areas for tax reform.

Once Virginia tax reform legislation was in place, the Department faced the task of implementing the changes. Management created a special team of employees (the Tax Reform Implementation Project Team, "TRIPT") to review system designs, communications plans, forms redesign and regulation development associated with Tax Reform.

As a result of Tax Reform, new Withholding Tables were developed and distributed to employers to reflect the

Receptionist Nell Yoss arranges taxpayer assistance for people who stop by the Department's central office.

Highlights of Fiscal 1987 *Legislative Support*

Tax Policy worked with the Governor's Steering Committee to develop equitable proposals for income tax reform. (l to r) division director Danny Payne and assistant director Janie Bowen.

changes in the law. Tax Bulletins summarizing legislative changes were prepared and sent to the Commissioners of the Revenue and tax practitioners. Internally, the staff conducted internal training sessions to ensure the accuracy and quality of employees' responses to taxpayer questions.

Our legislative tracking process thus far has enabled us to identify up front those Virginia tax matters which may need additional reform. The Department has committed considerable resources to this element of our operations.

Through our continued commitment to responding effectively to tax policy issues, we will be able to fully support any future legislative studies—just as we did with the Virginia Tax Reform Plan. With the prospect of further federal action, it is critical to have an efficient process for responding to such action and a solid base from which to build future reform.

Meeting Virginia's Transportation Needs

When the federal Tax Reform Act of 1986 was enacted, Virginia was in the midst of a special session of the legislature to plan and fund programs to deal with critical transportation needs in the Commonwealth. While the federal windfall would give Virginia the opportunity to fund such a program, it was apparent in September that this was not an appropriate revenue source for funding a ten-year program for meeting transportation needs. Such a program needed a more stable source of revenue.

The Policy and Research Divisions were very active in providing information to the 1986 Special Session of the General Assembly on transportation financing alternatives. Our analysts drafted legislation and legislative impact statements and provided technical support to the legislative staffs.

As a result of the Special Session, a 1/2% state sales tax increase was enacted to flow into a Transportation Trust Fund for use by the Commonwealth Transportation Board. These funds will be used to improve Virginia's many and varied transportation systems.

The Department successfully implemented the sales tax increase through an active public education campaign to inform dealers of the change. The staffs of the Tax Policy and Research Divisions are continuing to provide technical support for the Subcommittee on Finance of the Commission on Transportation in the 21st Century which is studying local transportation needs and financing.

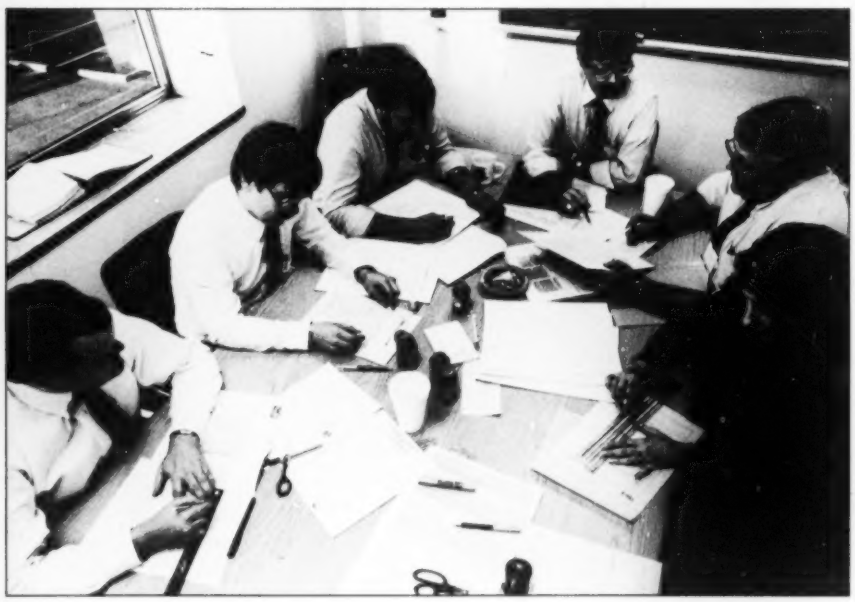
Highlights of Fiscal 1987 *Enhanced Communications*

In July, 1986 we asked ourselves a critical question: "How can we improve the Agency's public image?" The answer—improve service to the taxpayers. With extensive input from employees, management conducted a major study of the Department's public image, identifying areas where we could make improvements and expand services.

New, Improved Forms

New tax legislation provided an excellent opportunity to enhance taxpayer service by improving our most used publications—income tax forms. A standing Forms Review Committee was established to review the quality and clarity of Departmental forms. The Forms Review Committee worked very closely with SCRRRAP, a subcommittee of the Governor's Commission on Efficiency, to reduce the number of hours Virginia taxpayers spend on government forms. Part of this initiative was the development of a plan which will enable us to reduce taxpayer burden hours by 27.49% (a total of 997,605 hours!) by 1992.

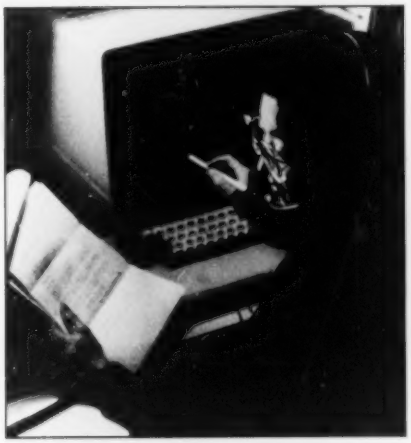
The Department redesigned all of the 1987 individual income tax forms. In addition to incorporating the changes in the tax laws, the Forms Committee changed the language and format which will significantly improve the readability and ease of filing these forms.



Members of the Standing Forms Committee work together to improve the quality and clarity of Virginia's tax forms. (l to r) Tim Winks, Tim Turner, Mark Haskins, Bill Flowers, Dave Jester, Gayle Thompson.

Highlights of Fiscal 1987 *Enhanced Communications*

Tax examiner Janet Chu answers taxpayer phone inquiries with up-to-date tax information at her fingertips.



An Emphasis on Taxpayer Education

New tax legislation also gave us the opportunity to expand our public relations and taxpayer education programs.

A PR/Education program was developed to assist taxpayers in understanding and complying with the sales tax increase which became effective January 1, 1987. Newspaper ads were placed and news releases were issued to notify dealers of the change. Checklists, tax charts and facsimile returns were developed and mailed to registered dealers to help them with the transition. In addition, the Department established a Sales Tax Hotline to channel questions and answers smoothly through taxpayer assistance.

Plans are underway for an education program to assist taxpayers in understanding the changes resulting from the Virginia Tax Reform Act of 1987.

Department employees remained very active in outreach programs to educate the public about state taxes. Our employees provided resource personnel for the YMCA Model General Assembly and the Silver Haired Legislature, and participated in seminars and speeches for tax professionals in Virginia and the surrounding states. We continued active participation with the IRS in the VITA program, training employees to conduct tax workshops for the public on a volunteer basis.

IRS & Virginia: Together on TELETAX

In FY87, the Department of Taxation, along with three other state tax administrations, was selected by a joint committee of officials from the IRS and the National Association of Tax Administrators as a pilot state for the IRS TELETAX program. Tax Department representatives met with IRS and NATA officials in May to coordinate details of Virginia's participation in the program. Virginia will script messages which will be prerecorded on the TELETAX system along with federal tax messages—offering taxpayers one-stop shopping for state and federal income tax information.

Accelerated Refund Processing

One of the most significant new initiatives which was developed in FY 1987 is the Accelerated Refund. This program will enable the Department to process income tax refunds within two weeks for those taxpayers who qualify. Through the flexibility and advances in the department's computer systems, it is now possible to

process a minimal amount of taxpayer information in order to quickly return the taxpayer's refund. The AR program, estimated to benefit 800,000 Virginia taxpayers, will be implemented for the 1988 filing season.

Processing Unit employees Joyce Bradby and Kathy Huneycutt prepare a locality's tax returns for data entry.

New employees are given a thorough introduction to Department operations and policies through the Pilot Training Program. (standing l to r) instructors Jean Reilly and Allen Ritter.

Increased Employee Awareness

Recognizing that an agency's most valuable resource is its employees, our enhanced communications programs included an extra measure of effort to keep our employees trained and up to date concerning Department initiatives. The more knowledgeable employees are about the agency and its operations, the higher the quality of service provided to our clients.

We conducted numerous internal training sessions on the income tax changes and other tax regulations for employees. These internal training session were video-taped by our staff for District Office personnel to provide them with timely information while eliminating travel costs for the Department.

Fiscal Year 1987 saw the implementation of our Pilot Training Program which was well received by the first participants. The Pilot Training Program is a unified approach to employee orientation. Instead of piecemeal orientations of employees as they sporadically join the staff, new employees are oriented together in a series of classes designed to formally introduce them to the agency's operations. Internal classroom instruction is presented by the agency's training specialist and staff from three divisions—covering the mission of the agency, the roles of the various divisions and sections, types of taxes and their purposes, confidentiality of tax information, and the agency's data systems.

Two-Way Communication

Communication, of course, is a two-way street. Dialogue II, the formal employee communication program, successfully completed its first year in FY87, offering management and staff feedback on issues facing the Department. Dialogue Leaders, elected by their peers, opened communication channels between employees and management through a variety of mechanisms.

Highlights of Fiscal 1987 *Enhanced Communications*

Leaders conducted employee meetings to discuss topics of employee concern including the smoking—nonsmoking issue, building and computer terminal security, and the agency's public image. For more specific issues, employees submitted Response Request Cards to the Dialogue Team seeking—and receiving—feedback from management. The Leaders continued their commitment to the employee newsletter, *The Dialogue II Review*, publishing monthly accounts of the Department's programs, policies and employee concerns.

March 1987, Department employees elected a new Leader Team to carry the mission of the Dialogue program into FY88.

Expanded Use of Personal Computers

We continued our commitment to office automation by expanding the use of personal computers in the Department. New computers were acquired for many employees for use in composing and printing correspondence and for conducting audits. Existing personal computers were updated to conform to new computers and printers. The payoff from increased productivity has exceeded expectations in both service and enforcement.

Employees rapidly found that personal computers gave them the flexibility they needed to manage their written workloads. Turnaround time for correspondence, in-house publications, and legislative documents improved dramatically.

Personal computers were acquired for each tax policy analyst, which has dramatically improved our ability to swiftly produce legislative documents for sessions of the General Assembly.

The Research Division continued to move toward the ability to develop Virginia economic forecasts in-house rather than relying upon outside vendors. The fall and winter forecasts in FY87 were developed on the division's microcomputer using vendor supplied software.

Field Services piloted a personal computer initiative using forty-five personal computers with specially developed spreadsheets for conducting field audits. This program produced additional year-end revenues of $1,782,036—$982,036 above targeted amounts.

The Department will continue to investigate and test new software packages to keep pace with technological developments.

The Dialogue Leader Team keeps management informed about employee concerns. (seated l to r) Vivian Coleman, Assistant Tax Commissioner and management advisor Harris Payne, chairman Alice Coleman (standing l to r) John Carpenter, Robin Barksdale, Ann Westbrook, Mark Wilcox, Peg Christian, and Earl Maderia.

Highlights of Fiscal 1987 *Responsive Enforcement*

Efficient Revenue Tracking

The Department has been tracking and reporting on compliance revenue collection on a monthly basis. Total compliance revenue collections for FY 1987 were $212,200,784—$1,100,784 above revised targets. Several new progams were successfully implemented and plans are being made to expand these programs during FY88.

In addition, a new Automated Audit Inventory and Assignment Tracking Program was implemented on May 1, 1987. The program is designed to enhance the effectiveness of auditors and provide a better forecasting and tracking mechanism for supervisors.

Innovative Audit Programs

We placed increased emphasis on auditing small businesses in FY87. The Small Business Examinations Program was initiated through the District Office Collection Units to increase revenue and enhance the productivity of field representatives. This program involves swiftly conducted small business audits and is restricted to businesses with $500,000 or less in gross annual sales. Total assessments for this fiscal year were $952,263 with an average of $1343 per exam or $394 average dollars per hour.

During FY 87, the Department laid the groundwork for the Self Audit Program—a creative audit approach to voluntary compliance. A new program, just begun on a pilot basis, the Self-Audit was initially designed to increase sales and use tax compliance. The Department sends target businesses information explaining the tax laws and asks them to complete a questionnaire which is in effect a self-audit of their business. If they identify a tax liability they are asked to remit the amount due with the questionnaire. This type of program has been successful in several other states.

Enhanced Compliance Beyond Virginia's Borders

The Nonresident Audit Program was successfully implemented with 15 audit positions in nine major cities throughout the country. Results of this program were $400,000 above target with total assessments of $3,901,728. The Department is continuing efforts to enter into formal agreements with other states to share audit information and explore the potential of team audits.

The Department expanded the use of out-of-state collection agencies and placed additional resources in the collection of outstanding accounts receivable. As a result, the agency received a 5:1 return on investment with total collections of $3,557,685—$57,685 above target.

Interstate auditors provide Virginia tax assistance to businesses outside Virginia's borders. (l to r) Dianna Patton, Sydney Andrews, Arleen Ellegood.

Highlights of Fiscal 1987 *Technological Development*

Technological development continued full-speed ahead in Fiscal Year 1987. Acquisition of state-of-the-art processing equipment and the design and implementation of additional STARS (State Tax Accounting and Reporting System) modules has laid the groundwork for the prompt and efficient processing of tax returns.

Automation in Return Processing

Keeping pace with technological developments is a difficult task. The Department's FY '87 purchases, however, will allow the Department to stay on top of advances in automation.

Our biggest investment was the purchase of a new data entry system. After two years of planning and investigating numerous systems, the Department awarded a contract for the new equipment in early July, 1986. An unsuccessful vendor protest, however, delayed installation of the system until December, affording little time to train the staff on the new keyboards. After a slow start, the system switched into high gear and has since proved its potential to process returns quickly and efficiently. By mid-June we were ahead of the previous year's production levels for individual income tax return processing.

The Processing Services division has moved toward complete automation of mail handling systems. The purchase of Agissar mail extraction equipment has increased our mail opening out-put in the business tax area 400%. During April and May the Department began writing bid specification requirements for a computerized envelope inserting system to compliment the Department's STARS Automated Processing System. This equipment will allow us to comply with changing postal regulations and take advantage of the new, cost-saving ZIP+4 system being developed by the U.S. Postal Service.

While these purchases have enhanced the Division's ability to process tax returns faster, the continued development of STARS ensures increased automation and efficiency for all tax operations.

STARS

STARS currently consists of over 650 computer programs, 40 IMS data bases and processes over 135,000 online transactions daily. The system is broken down into modules, each fully integrated with the others. Each module provides on-line access to certain data and provides the Department with printouts which track all tax operations.

The implementation of STARS for Individual Tax began in FY86 with the use of modules for Tax Correspondence and the Tax Roll. In FY87, the Accounting/Billing, Bankruptcy, Local/Direct Payments, and Collections Tracking modules were all implemented. The design of automated and manual systems to process individual returns and debt setoff claims began in February, 1987. These systems will be implemented in January, 1988.

The Accelerated Refund Program had a major impact on the design of the Individual Return Processing module. Many staff hours were spent drafting a system that will accommodate the quick processing of the new AR forms. The new system, to be implemented in FY 88, will allow a two-week turnaround for returns filed with a Form 760AR.

The Business Tax processing systems were completed in FY87, except for return processing for the Miscellaneous Taxes which is schedule for completion in FY88.

The Information Services Division made many systems modifications during FY87, including the conversion of Vending and Motor Fuel taxes into STARS and the implementation of the 1/2% sales tax increase in January to fund transportation objectives.

Information Services management reviews the new STARS Individual Income Tax on-line systems. (l to r) Patty Higgins, Linda Mann, Farley Beaton, division director Jane Bailey and Mary Timmins.

Highlights of Fiscal 1987 *Innovative Research*

Meeting facilitator Robert de Voursney from the University of Virginia Institute of Government works with the Management Team to develop Department strategies for the '90s.

Commissioner Forst discusses agency strengths and weaknesses with the Management Team in Charlottesville.

As an agency that is committed to high quality public service, we realize that we must continue to find new and innovative ways to meet the needs of our clients.

Information Sharing

Information sharing has been an important step toward refining and developing tax administration programs which will enhance our operations.

The Department sent representatives to the IRS/State Research Conference in November 1986 and the National Association of Tax Administrators Conference in March, 1987 to explore new programs tried in other states. We were particularly interested in looking at compliance programs which had been successful. As a result of our participation we were able to research several programs used by other states and initiated our own Small Business Examinations and Self-Audit program.

Within the Department, our employees are our most important resource for new and creative ideas. Working in small groups, employees generated new ideas for addressing compliance productivity and refund processing issues. Employees also tackled a study of the Department's public image creating strategies for improving our taxpayer services. Our tax forms were redesigned by small groups of employees working together with the Forms Committee. These and other initiatives taken by our staff have been a tremendous contribution to the Department, and have improved our service to Virginia's taxpayers.

Strategic Planning

Thirteen members of the agency's management team met in Charlottesville April 27-29 to review the developments that will affect the Department through the 1990's. Facilitators from the Institute of Government at the University of Virginia helped the group survey the future environment in which the Department will operate. Management heard from speakers who described trends in population, social patterns, values, the work force, and technology. The speakers also reviewed strategic planning concepts and discussed possible changes in government organization and intergovernmental relations.

The strategic planning sessions were very beneficial. As a result of this meeting in Charlottesville, management assessed the agency's internal strengths and weaknesses, reviewed the problems and opportunities we will face, and identified priorities for departmental action as we look ahead to the next biennium.

New data entry equipment, purchased through the recommendations of an employee task force, will enhance the efficiency of tax return processing. (l to r) Pat Wray, Linda Mann, division director Garland Wilmoth and assistant director Ronnie Franklin.

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Statistical Summary

Revenue and Expenditure

Department Net Collections by Tax Subject
Fiscal Years 1986 and 1987

General Fund Revenues	FY 1987	FY 1986	Percent Change
Bank franchise (state's share)	$3,766,900	$2,911,181	+29.4
Beer and beverage	37,764,316	35,812,957	+ 5.4
Corporate income	318,757,109	280,767,523	+13.5
Individual income	2,445,816,993	2,174,271,339	+12.5
Inheritance, gift and estate	32,799,715	19,872,102	+65.1
Recordation, deeds, wills, etc.	105,262,727	76,628,061	+37.4
State sales and use	1,105,717,625	1,023,048,039	+ 8.1
Tobacco products	17,111,650	17,237,552	- 0.7
Watercraft sales	4,023,583	3,005,507	+33.9
Total Department Collections	**$4,071,020,618**	**$3,633,552,261**	**+12.0**
Special Fund Revenues			
Aircraft sales and use	$1,873,226	$1,000,345	+87.3
Egg promotion	203,914	196,650	+ 3.7
Forest products	1,343,186	1,314,194	+ 2.2
Peanut excise	287,678	244,202	+17.8
Slaughter hogs & feeder pigs	110,627	150,393	-26.4
Soybeans	101,621	114,964	-11.6
Total Department Collections	**3,920,252**	**$3,020,748**	**+29.8**
Aggregate (All Funds)	**$4,074,940,870**	**$3,636,573,009**	**+12.1**

Note: Not included in this table are: (1) the soft drink excise tax—$152,597; (2) the litter tax—$505,305; (3) the sales tax on fuel in the Northern Virginia transportation district—$7,958,194.28; and (4) the sales tax on fuel in the Potomac-Rappahannock transportation district—$2,090,865.97.

Department of Taxation Expenditues*

Fiscal Year Ended June 30 1987

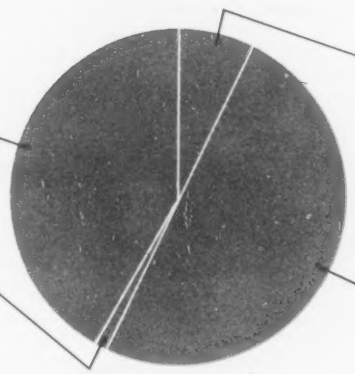
Budget Programs	Expenditure
Revenue Administration Services	$24,181,819
Research Services	519,759
Tax Value Assistance to Localities	772,186
Administrative and Support Services	10,626,767
Total	**$36,100,531**
Cost per $100 of collections	**$.89**

**The department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $39,600 and is not reported here as cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totaled $450,570 in FY 1986-87.*

Statistical Summary

Revenue Collections

Total Revenue Collections
by the Commonwealth of Virginia
Fiscal Year 1986-1987
$9,483,407,879



Total General Fund Revenue
$4,746,496,206

General Fund Revenue Collected by Department of Taxation
$4,071,020,618

Special Fund Reserves Collected by Department of Taxation
$3,920,252

Total Revenues Collected by Department of Taxation
$4,074,940,870

Total Special Fund Revenue
$4,736,911,673

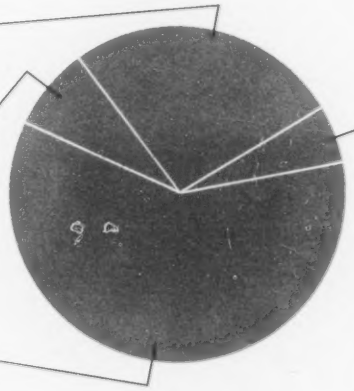
General Fund Revenues from Other Sources
$675,475,588
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Special Fund Reserves from Other Sources
$4,732,991,421
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenues from Other Sources
$5,408,467,009

Department of Taxation Revenue Collections

Fiscal Year 1986-1987
$4,074,940,870



State Sales and Use
(27.2%) $1,105,717,625

Corporation Income
(7.8%) $318,757,109

Individual Income
(60.0%) $2,445,816,993

Other
(5.0%) $204,649,143

Beer and Beverage
(0.9%) $37,764,316

Recordation, Deeds, Wills, etc.
(2.6%) $105,262,727

Inheritance and Gift
(0.8%) $32,799,715

Tobacco Products
(0.4%) $17,111,650

Bank Franchise
(0.1%) $3,766,900

Watercraft Sales
(0.1%) $4,023,583

Miscellaneous Special Fund Revenues
(Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise Slaughter Hogs and Feeder Pigs, Soybeans)
(0.1%) $3,920,252

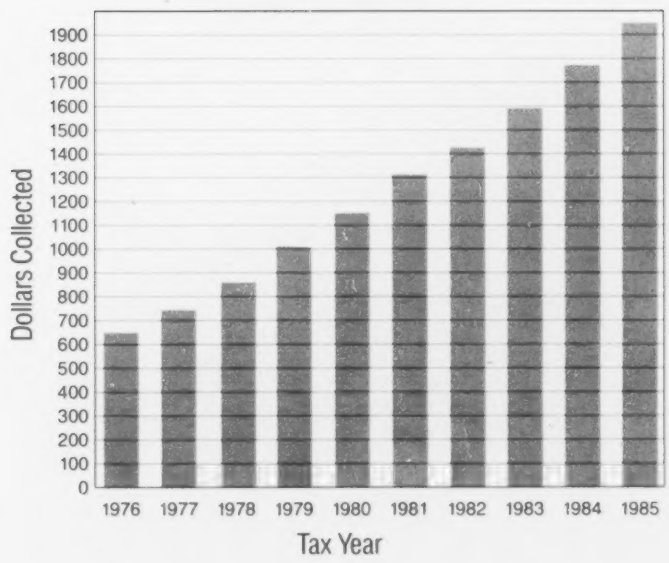
Table 1.1

Statewide Individual Income Taxes
Taxable Years 1976-1985

Taxable Years	Amount
1976	$657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813
1984	1,770,016,143
1985	1,943,979,035

Figure 1

Individual Income Taxes
Collections in Millions
Taxable Years 1976-1985



Statistical Summary *Individual Income Tax*

Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax, and Effective Tax Rate by Virginia Adjusted Gross Income Classes—Taxable Year 1985

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Effective Tax Rate on Adjusted Gross Income	Total Taxable Income	Total Tax
$0 - $99	$25,787,780	$46,010,246	$111,493,675	$54,355,306	$165,848,981	0.01%	$1,019,775	$2,458
1,000 - 1,99	106,710,773	51,350,211	9,028,636	80,976,523	90,005,159	0.03	6,505,847	27,289
2,000 - 2,99	187,455,581	57,974,580	11,808,525	85,800,843	97,609,368	0.04	45,924,596	80,086
3,000 - 3,99	281,586,801	67,797,995	18,562,764	91,814,250	110,377,014	0.82	114,716,465	2,298,364
4,000 - 4,99	349,957,971	71,982,757	31,070,230	88,904,221	119,974,451	1.01	174,424,143	3,528,045
5,000 - 5,99	409,490,116	73,355,175	29,379,528	85,372,115	114,751,643	1.20	229,459,701	4,914,656
6,000 - 6,99	475,428,983	75,994,778	35,024,036	84,358,491	119,382,527	1.39	286,867,909	6,598,887
7,000 - 7,99	544,845,087	77,771,366	45,582,372	84,166,387	126,748,759	1.63	347,276,433	8,854,770
8,000 - 8,99	621,903,275	79,495,242	47,020,437	85,774,339	132,794,776	1.89	414,532,798	11,777,503
9,000 - 9,99	685,364,295	80,068,719	51,278,236	90,866,796	142,145,032	2.08	466,021,704	14,242,399
10,000 - 10,99	728,094,278	78,414,459	55,820,643	94,759,092	150,579,735	2.21	500,232,243	16,122,874
11,000 - 11,99	770,432,590	77,887,689	60,170,043	97,865,129	158,035,172	2.34	535,143,122	17,993,619
12,000 - 12,99	793,529,676	75,253,810	65,968,669	97,078,950	163,047,619	2.43	554,053,983	19,243,863
13,000 - 13,99	832,371,177	74,406,556	73,388,389	97,463,438	170,851,827	2.52	586,677,915	20,970,323
14,000 - 14,99	854,831,552	72,453,748	77,247,552	91,231,709	168,479,261	2.62	610,656,857	22,403,608
15,00 - 19,99	4,425,671,067	328,232,550	454,676,015	353,415,181	808,091,196	2.90	3,260,685,757	128,491,143
20,000 - 24,99	4,651,464,190	297,265,001	582,512,742	227,471,780	809,984,522	3.18	3,510,197,745	148,037,121
25,000 - 29,99	4,848,215,069	275,366,170	702,773,235	141,601,502	844,374,737	3.35	3,696,264,618	162,193,808
30,000 - 34,99	4,673,188,118	240,476,763	749,023,499	78,749,510	827,773,009	3.45	3,575,867,192	161,231,599
35,000 - 39,99	4,367,280,046	203,324,967	756,391,716	39,667,965	796,059,681	3.53	3,341,930,571	154,001,827
40,000 - 44,99	3,897,669,139	165,818,226	708,404,590	18,233,427	726,638,017	3.60	2,981,760,514	140,244,048
45,000 - 49,99	3,359,184,813	130,220,951	650,819,363	8,457,297	659,276,660	3.68	2,574,134,242	123,466,890
50,000 - 74,99	9,898,101,557	314,915,066	1,892,973,959	7,630,379	1,900,604,338	3.83	7,610,669,581	379,411,107
75,000 - 99,99	3,481,196,731	79,324,835	658,498,432	533,402	659,031,834	4.05	2,699,307,358	140,889,851
100,000 and over	6,987,272,133	61,703,102	1,150,266,068	294,038	1,150,560,106	3.68	4,644,327,223	256,952,897
Totals	**$58,257,032,798**	**$3,156,864,962**	**$9,026,183,354**	**$2,186,842,070**	**$11,213,025,424**	**3.34%**	**$42,768,658,292**	**$1,943,979,035**

Section 58.1-321 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjustable Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,000.

Table 1.3

Number and Type of Returns,
by Virginia Adjusted Gross Income Classes
Taxable Year 1985

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$0 - $999	41,099	8,712	3,051	625	53,487
1,000 - 1,999	61,948	4,373	4,095	399	70,815
2,000 - 2,999	64,002	6,070	4,249	635	74,956
3,000 - 3,999	66,868	8,144	4,313	1,150	80,475
4,000 - 4,999	62,067	9,599	4,276	1,929	77,871
5,000 - 5,999	57,203	10,283	4,265	2,764	74,515
6,000 - 6,999	54,406	10,979	4,103	3,683	73,171
7,000 - 7,999	53,116	10,825	4,193	4,536	72,670
8,000 - 8,999	52,738	11,160	4,077	5,199	73,174
9,000 - 9,999	50,462	11,501	4,273	5,938	72,174
10,000 - 10,999	47,524	11,218	4,010	6,617	69,369
11,000 - 11,999	44,556	11,232	4,133	7,116	67,037
12,000 - 12,999	40,978	10,923	3,778	7,827	63,506
13,000 - 13,999	38,783	10,951	3,574	8,375	61,683
14,000 - 14,999	36,070	10,665	3,371	8,870	58,976
15,000 - 19,999	140,555	48,037	13,220	52,408	254,220
20,000 - 24,999	89,575	42,986	8,654	66,197	207,412
25,000 - 29,999	58,168	39,376	5,406	73,863	176,813
30,000 - 34,999	34,601	33,386	3,265	72,925	144,177
35,000 - 39,999	20,820	26,296	2,087	67,565	116,768
40,000 - 44,999	12,756	20,561	1,236	57,366	91,919
45,000 - 49,999	8,280	15,981	762	45,868	70,891
50,000 - 74,999	13,996	40,561	1,671	109,714	165,942
75,000 - 99,999	2,737	10,818	489	26,987	41,031
100,000 and over	2,942	9,008	1,040	18,223	31,213
Totals	**1,156,250**	**433,645**	**97,591**	**656,779**	**2,344,265**

Table 1.4

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1985

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$0 - $999	53,487	62,913	13,062	5,704	104	81,783
1,000 - 1,999	70,815	75,629	11,342	3,817	100	90,888
2,000 - 2,999	74,956	81,725	14,404	6,191	105	102,425
3,000 - 3,999	80,475	89,850	18,045	10,851	191	118,937
4,000 - 4,999	77,871	89,493	21,643	14,159	235	125,530
5,000 - 5,999	74,515	87,711	24,370	15,053	276	127,410
6,000 - 6,999	73,171	87,991	27,392	15,873	288	131,544
7,000 - 7,999	72,670	88,189	30,281	14,987	281	133,738
8,000 - 8,999	73,174	89,715	32,209	14,188	307	136,419
9,000 - 9,999	72,174	89,787	33,982	12,983	300	137,052
10,000 - 10,999	69,369	87,396	34,279	12,034	278	133,987
11,000 - 11,999	67,037	85,591	35,332	11,418	269	132,610
12,000 - 12,999	63,506	82,495	34,845	10,550	230	128,120
13,000 - 13,999	61,683	81,227	35,338	9,754	228	126,547
14,000 - 14,999	58,976	78,760	35,166	8,904	215	123,045
15,000 - 19,999	254,220	355,867	163,132	36,275	851	556,125
20,000 - 24,999	207,412	317,698	157,514	25,659	614	501,485
25,000 - 29,999	176,813	290,910	152,746	18,929	471	463,056
30,000 - 34,999	144,177	251,091	138,039	14,241	369	403,740
35,000 - 39,999	116,768	211,042	118,339	11,290	281	340,952
40,000 - 44,999	91,919	170,122	98,383	9,059	210	277,774
45,000 - 49,999	70,891	132,900	77,751	7,209	140	218,000
50,000 - 74,999	165,942	316,602	191,085	18,774	381	526,842
75,000 - 99,999	41,031	78,979	47,324	6,211	98	132,612
100,000 and over	31,213	58,731	36,790	7,574	106	103,201
Totals	**2,344,265**	**3,442,414**	**1,582,793**	**321,687**	**6,928**	**5,353,822**

Figure 2

Number and Type of Returns
by Virginia Adjusted Gross Income Classes
Taxable Year 1985

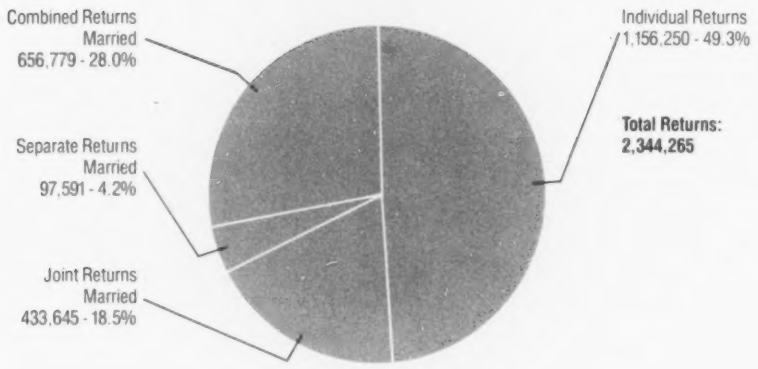


Figure 3

Number of Returns, Number and Type of Exemptions
by Virginia Gross Income Classes
Taxable Year 1985

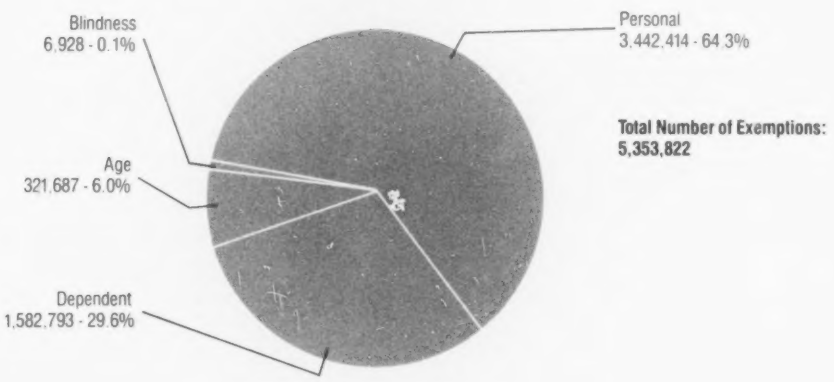


Table 1.5

Set-Off Debt, Claims and Total Dollar Amounts Transferred to Agencies for Taxable Years 1982-1985

Under the Set-off Debt program, the Department of Taxation has the authority to stop a refund to satisfy a debt the taxpayer has with a qualified state or local agency. Each year state and local claimant agencies furnish the Tax Department with an estimate of the number of accounts to be forwarded for a possible set-off. The agencies then submit claims for delinquent debts which they are owed. STARS (the State Tax Accounting and Reporting System) checks the debts against refund claims for a set-off match. If a match occurs, the claimant agency notifies the taxpayer of its right to all or part of the refund.

Enacted in 1981, the Set-Off Debt Collection Act was amended in 1984 to include voluntary participation by circuit and district courts. The 1986 session of the General Assembly amended the Act to mandate that all State Courts shall participate. Claims under this amendment were first filed in November, 1986 and are not shown in these statistics.

	Taxable Year 1982		Taxable Year 1983		Taxable Year 1984		Taxable Year 1985	
	Claims	**Dollar Amount**	**Claims**	**Dollar Amount**	**Claims**	**Dollar Amount**	**Claims**	**Dollar Amount**
State Agencies	14,827	$1,081,958.26	30,152	$2,230,545.18	27,404	$2,181,567.44	36,789	$3,008,711.05
Circuit Courts	——	——	20	1,582.14	969	59,177.27	2,028	134,450.54
District Courts	——	——	——	——	——	——	2,477	111,503.74
Counties	——	——	——	——	9,392	761,801.53	15,553	1,240,621.39
Cities	——	——	——	——	2,553	168,165.89	6,313	426,864.34
Towns	——	——	——	——	354	14,313.37	389	17,356.29
Totals	**14,827**	**$1,081,958.26**	**30,172**	**$2,232,127.32**	**40,672**	**$3,185,025.50**	**63,549**	**$4,939,507.35**

**Under separate authority, the Internal Revenue Service receives refund matches for prior year tax dues through this program. For taxable year 1985, the IRS matched 219 claims for a total of $40,457.55. These figures are not reflected in the above 1985 totals.*

Table 1.6

Refund Match Totals for Taxable Years 1983-1985

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding account the taxpayer has with the agency. Through a match of data on the return, the computer system automatically reduces the overpayment amount by the amount of the outstanding bill.

Year	Total
1983	$2,501,996.46
1984	$2,581,188.48
1985	$2,851,320.28

Table 1.7

Refund Check-offs for Taxable Year 1985

	Refund Check-offs	Dollar Amount
Democrats	23,184*	$46,368.00
Republicans	17,944*	$35,888.00
Nongame Wildlife Program	56,936	$527,539.91

**Political Party refund check-offs are $2.00 per contribution. Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs (for a total of $4.00) for a married couple filing together. (Va. Code Section 24.1.1) Nongame wildlife contributions are also voluntary but are not limited to a dollar amount.*

Figure 4

Number of Refund Check-offs— Taxable Year 1985

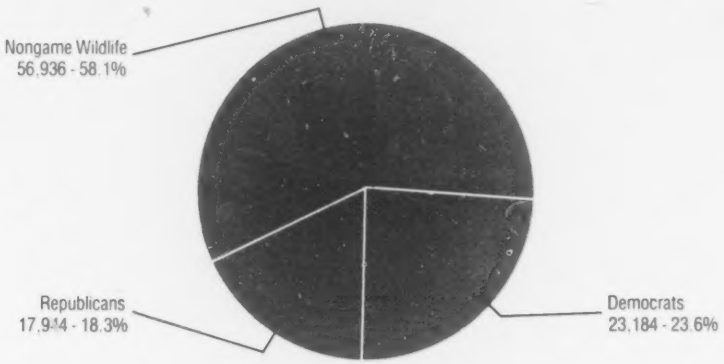


Table 1.8

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns - Taxable Year 1985 by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Accomack	$204,076,977	$6,738,299	$22,268,154	$27,615,478	$21,375,597	$21,312,598	$19,745,188	$29,733,010	$18,232,131	$16,492,033	$20,564,189
Albemarle	634,424,892	8,107,954	22,513,666	38,204,528	43,083,871	43,645,874	47,138,699	87,075,477	75,949,853	107,478,159	161,226,811
Alleghany	111,390,908	2,304,204	6,179,273	8,174,370	8,571,439	10,927,589	11,013,802	25,835,147	18,266,768	14,667,074	5,451,242
Amelia	59,836,027	1,396,188	4,631,903	6,746,256	6,127,214	6,150,499	6,933,533	10,788,906	5,590,741	5,344,303	6,126,484
Amherst	212,990,484	4,127,666	13,610,799	18,735,140	19,885,154	23,751,987	23,795,468	47,154,117	31,522,467	19,857,511	10,550,175
Appomattox	88,499,407	2,125,805	6,294,665	8,839,213	8,548,935	10,195,157	10,760,568	19,782,986	10,637,064	7,234,606	4,080,408
Arlington	2,580,603,574	21,050,495	66,400,027	116,190,952	162,484,169	182,304,329	186,904,938	351,686,592	304,750,456	543,042,114	645,789,502
Augusta	426,843,101	7,673,013	25,465,314	38,271,062	44,777,135	46,535,191	52,794,512	90,231,071	52,556,873	36,277,863	32,261,067
Bath	50,945,437	951,549	4,275,598	6,397,822	5,077,416	5,093,904	5,375,597	8,540,579	5,313,820	4,510,911	5,408,241
Bedford	346,534,783	5,906,414	19,167,592	27,448,541	31,953,581	36,115,050	37,435,346	70,184,264	45,408,164	41,542,494	31,373,337
Bland	35,986,588	1,006,910	2,815,933	3,973,941	4,922,054	5,017,092	4,787,005	8,060,935	3,060,159	1,663,226	679,033
Botetourt	206,364,215	3,915,347	10,983,382	15,581,884	16,859,228	19,525,741	22,527,478	46,912,630	31,572,220	27,134,636	11,351,669
Brunswick	85,729,461	2,546,131	10,319,584	11,458,777	10,859,794	10,678,733	9,039,047	13,282,300	6,345,948	4,328,771	6,870,376
Buchanan	214,433,704	4,976,284	12,846,385	17,648,820	19,062,539	20,930,284	25,123,829	46,233,805	22,534,638	16,884,663	28,192,457
Buckingham	65,522,408	1,989,327	7,176,329	9,426,586	8,789,441	8,292,129	6,840,464	9,672,108	5,836,238	3,951,773	3,548,013
Campbell	385,919,098	7,015,742	23,070,808	33,417,399	35,813,938	39,659,585	44,354,902	80,836,900	56,321,263	40,217,034	25,211,527
Caroline	139,167,183	3,461,690	10,825,508	14,954,886	14,428,260	14,470,649	15,942,026	26,316,034	16,531,652	14,134,562	8,101,916
Carroll	153,007,170	4,021,549	14,166,396	22,267,668	21,582,504	24,011,257	22,569,744	25,095,473	9,065,201	6,200,671	4,026,707
Charles City	53,135,799	1,319,202	4,278,211	5,393,778	5,238,217	6,125,477	5,603,310	9,004,063	6,529,428	6,166,521	3,477,592
Charlotte	63,434,501	1,946,719	7,081,482	10,565,001	8,672,077	7,936,468	6,778,219	10,227,161	4,858,569	2,677,857	2,690,948
Chesterfield	2,063,738,609	22,326,202	51,325,033	84,618,066	102,683,523	123,594,535	158,035,885	375,039,336	374,610,861	484,807,035	283,698,133
Clarke	99,982,781	1,768,498	5,359,076	7,980,972	8,899,212	8,506,875	8,727,444	16,394,511	11,632,770	13,053,619	17,659,804
Craig	29,712,246	562,227	2,102,383	3,126,287	3,990,841	4,262,990	4,305,228	5,679,621	3,112,152	2,006,679	563,838
Culpeper	202,832,152	4,080,036	12,430,475	18,395,841	18,597,720	19,193,609	20,531,148	37,654,358	26,838,036	23,045,013	22,065,916
Cumberland	43,424,744	1,381,821	4,768,279	5,643,853	5,363,922	5,392,426	4,456,973	7,039,419	3,380,788	3,704,921	2,292,342
Dickenson	103,639,537	2,625,454	6,904,777	8,036,048	9,264,038	10,899,790	12,116,781	23,537,458	11,510,214	6,888,143	11,856,834
Dinwiddie	160,590,801	3,776,685	11,377,280	15,776,114	13,156,903	15,422,933	17,381,411	30,884,456	23,914,502	20,195,615	8,704,902
Essex	66,685,676	1,813,612	5,854,520	7,372,150	7,874,631	7,327,113	6,966,594	11,074,255	6,636,249	5,801,806	5,964,746
Fairfax	10,608,724,321	101,865,176	216,117,117	331,377,949	449,132,338	501,993,903	542,147,733	1,155,839,759	1,278,307,121	3,004,461,996	3,027,481,229
Fauquier	525,456,893	5,773,879	16,910,350	25,909,710	30,606,558	28,959,836	31,784,581	69,968,681	68,347,781	102,305,797	144,889,720
Floyd	75,167,605	1,760,545	5,827,709	8,784,078	9,392,013	10,663,670	10,691,273	15,543,077	6,008,899	4,299,943	2,196,398
Fluvanna	81,266,491	1,687,991	5,683,737	7,652,[illegible]	7,742,048	8,110,149	9,546,548	16,838,783	9,006,673	8,513,871	6,484,648
Franklin	291,164,599	5,758,434	20,725,958	29,782,413	31,730,410	33,726,054	34,731,190	54,703,500	32,482,259	23,612,353	23,912,028
Frederick	333,239,387	6,236,740	18,597,457	29,063,881	30,696,024	34,614,996	35,789,775	67,221,597	45,130,933	36,524,952	29,363,032
Giles	124,530,886	2,673,587	8,465,668	11,561,894	17,078,598	16,872,978	14,298,537	24,541,080	13,724,000	9,093,446	6,221,098
Gloucester	248,034,128	4,246,453	11,505,359	15,485,548	18,802,932	21,831,555	24,371,167	46,970,585	32,579,640	30,439,518	41,801,371
Goochland	135,967,156	1,916,875	6,050,333	9,550,613	8,574,057	9,184,632	9,672,038	20,087,247	13,559,132	16,205,391	41,166,838
Grayson	92,155,511	2,830,660	10,661,437	14,478,139	13,853,967	13,782,416	12,019,018	11,487,471	4,504,173	3,305,510	5,232,720
Greene	71,613,203	1,340,965	4,109,471	7,302,489	7,781,176	7,345,738	8,913,603	16,924,840	9,327,033	5,327,685	3,240,203
Greensville	67,665,591	1,965,289	6,227,015	8,872,508	8,272,070	9,743,386	8,766,696	12,463,666	5,408,552	3,284,794	2,661,615
Halifax	174,965,179	4,353,222	15,602,569	24,129,119	22,270,032	23,444,292	22,743,910	32,159,905	14,178,597	7,260,612	8,822,921
Hanover	597,482,108	8,339,763	23,405,029	35,289,051	38,807,064	42,342,904	45,785,463	114,766,535	107,376,464	115,022,438	66,347,397
Henrico	2,166,736,847	26,392,545	76,874,080	131,170,879	155,619,660	173,792,325	183,772,910	359,823,059	317,211,173	363,349,045	378,731,171
Henry	491,837,025	9,756,020	36,477,581	57,611,933	54,840,445	56,682,665	62,116,894	91,789,720	49,000,997	33,873,966	39,686,804
Highland	19,854,061	401,505	1,886,638	2,171,009	2,478,704	2,341,522	2,107,629	3,103,732	2,199,492	2,543,083	620,747
Isle of Wight	214,014,622	3,733,689	10,193,741	17,584,734	20,099,958	23,149,354	23,483,779	44,020,337	34,225,127	24,032,587	13,491,316
James City	295,009,108	5,323,301	14,044,269	18,971,726	20,788,744	20,286,246	22,408,307	42,758,166	40,300,275	63,622,744	46,505,330
King George	106,624,443	1,825,656	5,411,441	8,357,656	8,934,876	8,151,139	10,019,776	18,805,607	14,908,094	20,447,867	9,732,331
King & Queen	44,517,624	1,216,193	4,019,718	5,094,905	4,509,282	4,896,972	4,102,492	8,293,149	6,019,674	4,679,249	1,685,990
King William	88,454,733	1,646,160	5,283,378	6,050,486	5,797,949	6,857,809	7,883,977	17,428,341	14,535,872	14,201,076	3,769,685
Lancaster	97,800,802	2,195,053	6,292,451	7,428,213	8,458,715	9,291,766	7,955,545	12,756,450	9,834,040	12,058,574	21,529,995
Lee	116,246,138	3,795,332	10,893,358	12,092,483	11,982,903	12,775,770	13,031,262	23,875,863	12,265,813	8,243,401	7,289,953
Loudoun	917,695,459	9,184,087	22,698,647	36,575,301	44,858,422	47,305,659	54,324,920	131,592,502	144,460,188	247,428,243	179,267,490
Louisa	132,126,353	3,079,330	10,311,514	14,593,619	14,491,664	14,662,314	14,772,426	26,433,282	15,308,445	11,383,170	7,090,689
Lunenburg	66,831,409	2,218,821	7,509,198	9,818,619	8,287,919	8,677,091	7,638,648	10,252,087	5,112,383	4,377,585	2,939,058
Madison	77,675,941	1,751,091	5,695,741	8,680,606	8,242,080	8,171,027	8,765,630	13,450,464	7,614,372	7,571,713	7,733,217
Mathews	75,848,317	1,338,074	4,272,211	5,809,754	6,732,145	7,727,964	6,973,296	13,362,039	9,386,207	8,912,488	11,334,145
Mecklenburg	240,162,051	5,334,798	20,463,464	26,744,836	23,704,502	24,209,522	21,090,409	30,725,234	15,511,566	11,797,754	60,579,966
Middlesex	66,241,438	1,702,695	5,053,769	5,970,091	6,904,595	7,201,245	6,754,105	11,538,961	6,560,819	5,887,575	8,667,583
Montgomery	461,335,376	12,495,518	29,950,913	39,672,973	45,101,017	44,688,901	44,090,892	84,647,542	55,136,910	64,176,539	41,374,171
Nelson	86,499,594	1,757,877	6,726,791	9,721,237	10,016,801	9,021,488	9,189,106	14,280,353	8,374,761	6,233,020	11,188,760
New Kent	90,331,269	1,422,916	3,954,625	5,468,445	6,467,892	7,461,298	7,921,760	18,132,192	15,493,129	16,864,727	6,124,285
Northampton	77,231,079	3,392,079	9,065,810	10,955,689	9,399,032	8,150,065	7,448,378	9,871,794	5,173,966	5,510,762	8,263,504
Northumberland	76,091,560	1,882,929	6,066,131	7,594,424	7,814,635	7,847,505	7,589,043	11,304,648	7,223,601	8,709,648	10,058,996
Nottoway	92,026,550	2,550,016	8,192,520	9,951,910	9,944,288	10,090,769	10,967,239	16,449,132	10,177,249	7,953,223	5,750,204
Orange	168,960,789	3,153,789	10,566,008	15,938,693	16,861,207	14,959,196	16,818,470	29,777,750	20,550,277	19,500,723	20,834,676
Page	134,873,139	3,449,498	12,452,292	15,866,606	16,295,259	17,869,229	16,143,274	24,542,276	12,147,372	10,168,809	5,938,524
Patrick	114,891,076	2,546,371	9,116,877	16,924,187	14,649,259	14,856,754	16,358,498	21,874,851	8,737,649	5,352,342	4,474,288
Pittsylvania	441,798,518	10,386,625	36,528,816	55,890,338	51,250,819	51,392,954	56,126,927	90,810,251	46,881,558	27,131,528	15,398,702
Powhatan	109,871,699	1,651,321	5,185,131	7,237,908	7,765,006	8,706,352	11,107,769	22,317,895	16,847,387	17,589,770	11,463,160
Prince Edward	89,196,626	2,744,806	8,672,267	10,403,496	10,545,177	10,867,703	9,708,525	13,691,203	8,617,230	8,316,275	5,629,944
Prince George	172,731,965	2,931,701	8,823,951	11,569,793	12,681,706	13,082,823	16,686,624	36,096,500	27,850,107	29,674,757	13,334,003
Prince William	1,852,879,611	24,278,995	51,697,353	81,268,026	98,445,098	108,468,294	119,587,265	291,040,448	323,351,374	543,001,718	211,741,040
Pulaski	256,388,426	5,505,365	16,746,682	25,293,728	28,634,243	27,562,983	33,601,680	55,673,590	32,544,217	18,967,578	11,858,360
Rappahannock	54,216,000	966,637	2,937,799	4,442,405	4,655,184	5,336,853	5,072,953	8,567,217	6,270,647	6,427,017	9,539,288

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns - Taxable Year 1985 by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Richmond	$61,411,184	$1,391,066	$4,480,196	$5,969,553	$5,951,171	$5,567,409	$5,732,611	$10,541,264	$6,399,162	$6,632,248	$8,746,504
Roanoke	779,946,608	11,486,252	30,932,740	46,108,991	52,192,813	59,512,230	69,787,920	148,993,489	120,815,215	128,769,473	111,347,485
Rockbridge	123,021,226	2,929,337	9,250,944	14,191,772	15,045,676	15,273,446	14,215,350	22,412,070	13,661,384	7,981,618	8,059,629
Rockingham	429,594,894	8,058,626	28,924,625	47,720,293	47,917,815	53,063,541	55,029,699	83,203,940	43,161,339	36,891,952	25,623,064
Russell	179,468,881	4,126,207	14,000,850	16,012,193	16,569,333	18,164,906	21,842,282	43,332,926	22,582,435	12,545,375	10,292,374
Scott	145,240,833	3,044,903	9,756,327	15,037,137	17,140,147	17,457,515	18,358,659	30,423,798	16,777,669	10,582,581	6,662,097
Shenandoah	220,675,982	5,339,367	17,279,276	26,634,908	25,979,947	28,646,883	28,121,259	40,027,466	18,799,612	17,026,299	12,820,965
Smyth	201,277,032	5,157,581	18,168,381	24,140,055	27,332,877	28,367,857	25,765,504	33,988,350	14,290,074	11,536,464	12,529,889
Southampton	130,320,323	2,592,162	8,389,759	11,522,349	12,138,930	12,643,862	13,581,462	25,064,778	18,058,674	14,022,634	12,305,713
Spotsylvania	376,072,064	6,023,658	15,017,545	23,391,679	27,304,855	31,296,792	36,409,190	79,959,328	63,267,256	69,465,065	23,936,696
Stafford	456,149,101	6,685,993	16,411,925	24,397,525	29,553,566	32,878,244	34,635,929	83,418,356	82,871,247	105,011,832	40,284,484
Surry	45,873,223	1,335,261	3,406,952	4,198,914	5,148,448	5,252,748	5,674,346	8,740,683	5,690,709	4,396,937	2,028,225
Sussex	72,662,594	2,059,643	6,869,652	8,354,696	8,691,885	7,585,521	8,313,084	11,189,251	7,951,916	6,482,666	5,164,280
Tazewell	341,392,669	7,429,739	22,060,141	27,028,383	30,526,323	30,397,686	37,210,420	65,680,120	41,603,984	31,211,574	48,244,299
Warren	198,677,745	3,811,186	12,032,797	17,678,588	22,098,148	20,889,796	21,964,401	39,471,631	21,939,871	19,190,048	19,601,279
Washington	324,563,524	7,605,768	25,206,093	33,879,161	37,243,898	36,881,006	33,620,601	54,525,959	32,262,361	28,513,122	34,825,555
Westmoreland	104,862,735	3,226,902	8,985,509	11,886,528	10,923,883	10,557,596	10,975,727	18,436,058	11,635,263	11,870,063	6,365,206
Wise	299,923,427	6,350,357	18,813,171	21,541,214	24,525,459	27,704,052	32,663,967	65,893,789	43,038,473	27,269,469	32,123,476
Wythe	167,621,044	4,334,904	15,430,118	19,518,175	20,551,534	20,915,691	20,009,226	29,345,012	13,970,751	10,482,886	13,062,747
York	339,728,978	6,450,362	14,846,799	18,926,750	21,842,239	23,918,802	24,110,174	55,781,002	57,853,618	80,316,643	35,682,589
Total Counties	**$36,812,369,036**	**$543,134,669**	**$1,541,710,306**	**$2,272,566,440**	**$2,578,620,773**	**$2,783,415,513**	**$2,972,889,190**	**$5,742,989,603**	**$4,799,923,766**	**$7,129,175,418**	**$6,447,943,358**

Virginia Adjusted Gross Income

Cities	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Alexandria	$1,962,546,350	$19,591,815	$58,537,951	$100,146,687	$140,450,530	$151,590,791	$154,461,034	$272,487,689	$215,508,532	$365,679,662	$484,091,659
Bedford	40,292,811	1,164,645	3,151,075	4,835,034	5,090,608	3,896,323	4,184,833	7,346,465	4,184,124	4,653,812	1,785,892
Bristol	257,518,297	6,194,162	22,130,540	31,271,065	33,483,528	28,847,041	23,597,723	37,414,219	21,397,165	18,746,112	34,436,742
Buena Vista	43,508,036	1,106,446	3,194,688	4,682,893	5,549,863	5,970,640	5,267,454	9,664,977	4,181,040	2,447,570	1,442,465
Charlottesville	355,250,527	8,581,763	24,437,043	35,909,668	33,720,371	30,275,051	28,938,721	48,628,525	37,509,451	45,171,076	62,078,858
Chesapeake	1,164,781,094	19,487,802	58,596,013	83,028,184	94,949,548	106,067,968	114,978,280	234,474,370	197,354,647	184,395,352	71,448,930
Clifton Forge	39,230,400	1,007,375	3,030,465	3,196,149	3,318,449	3,647,120	3,882,212	7,754,259	4,488,759	3,694,426	5,211,186
Colonial Heights	173,373,967	2,767,069	8,252,012	11,332,617	12,843,426	13,353,766	16,632,741	33,815,212	30,820,100	31,776,806	11,780,218
Covington	61,189,929	1,772,601	5,314,082	5,538,721	5,250,168	6,809,190	7,248,116	15,053,490	7,768,475	4,724,853	1,710,233
Danville	388,673,741	9,302,634	30,439,022	45,862,912	38,978,303	35,608,439	37,141,397	64,649,050	41,296,008	31,660,334	53,735,642
Emporia	36,817,867	964,285	3,455,827	4,708,165	4,434,194	3,277,853	3,301,957	5,981,121	3,577,403	2,925,939	4,191,123
Fairfax	199,150,537	2,247,156	4,810,377	8,289,355	10,802,823	11,873,950	12,126,591	24,666,710	26,226,749	55,481,546	42,625,280
Falls Church	290,206,544	3,821,140	11,026,262	15,659,155	19,717,238	21,337,739	20,051,294	36,640,161	35,403,276	60,460,731	66,089,548
Franklin	60,402,468	1,413,791	3,589,415	4,500,204	5,174,909	5,081,142	4,502,745	9,703,493	7,821,928	8,946,867	9,667,974
Fredericksburg	184,060,357	3,558,251	10,293,494	14,744,990	18,609,489	17,173,675	16,107,903	25,372,759	18,857,719	24,526,859	34,815,218
Galax	62,123,019	1,452,836	6,148,546	7,405,796	6,507,692	6,423,396	5,277,185	6,680,654	3,707,179	4,359,333	14,160,402
Hampton	1,018,866,578	21,773,185	59,098,405	81,637,369	98,484,297	105,461,106	112,116,394	205,223,509	149,352,727	126,298,868	59,420,718
Harrisonburg	187,225,172	4,308,748	12,234,440	19,138,835	17,921,289	17,571,401	16,571,869	29,251,626	20,551,978	22,920,769	26,754,217
Hopewell	192,065,050	4,095,715	12,983,836	17,086,379	17,659,638	17,946,450	22,249,420	41,745,317	27,424,808	23,493,311	7,380,176
Lexington	42,840,032	903,438	2,789,253	3,212,922	3,856,246	4,091,869	4,146,733	6,348,759	5,297,629	6,911,133	5,282,050
Lynchburg	575,281,863	12,148,098	37,105,489	48,474,780	50,992,826	52,459,666	51,783,397	93,177,698	67,748,140	68,157,734	93,234,035
Manassas	292,244,124	3,550,979	8,515,821	14,090,198	15,716,072	17,172,413	20,604,314	44,738,303	47,494,785	72,552,197	47,809,042
Manassas Park	48,049,852	801,464	2,250,087	3,348,155	4,273,127	4,747,608	6,110,996	12,675,428	8,464,886	5,142,035	236,066
Martinsville	208,408,463	3,939,689	13,054,664	19,333,614	16,282,855	14,525,632	14,400,154	22,258,156	13,815,849	20,073,346	70,724,504
Newport News	1,299,355,083	27,536,970	71,571,656	94,769,546	120,522,946	139,260,102	136,014,212	237,904,978	173,120,844	167,003,731	132,150,098
Norfolk	1,741,069,794	41,152,171	126,787,559	177,253,119	184,812,002	174,992,735	163,398,897	259,841,226	164,301,931	156,089,215	292,440,939
Norton	34,356,463	768,819	2,138,823	2,632,579	2,587,431	2,954,257	3,146,131	6,100,854	2,821,458	4,713,772	6,492,339
Petersburg	295,611,162	8,492,662	24,798,803	34,991,295	28,241,255	25,541,970	26,852,330	45,453,854	32,412,311	33,425,524	35,401,158
Poquoson	102,846,610	1,741,385	3,830,123	4,567,218	6,167,610	7,320,276	9,043,866	19,788,702	17,617,919	22,122,378	10,647,733
Portsmouth	816,365,617	17,974,950	54,119,207	80,406,315	88,339,530	92,606,527	91,153,157	161,896,539	100,909,147	82,647,094	46,313,151
Radford	91,187,098	1,991,416	4,944,483	7,561,996	9,336,759	8,173,274	8,271,565	17,330,269	12,623,298	11,458,618	9,495,420
Richmond	2,226,462,216	44,310,491	142,321,416	209,955,546	208,075,424	193,335,676	193,884,374	280,293,210	203,033,782	242,069,797	509,182,500
Roanoke	859,886,428	21,165,174	66,920,098	85,913,129	88,533,017	89,442,380	83,640,435	139,289,566	85,545,318	76,676,025	122,761,286
Salem	229,773,067	4,250,372	12,799,252	18,165,748	18,987,247	22,039,812	23,084,276	40,867,252	31,417,567	29,248,016	28,913,525
South Boston	52,484,352	1,203,257	4,159,670	5,962,084	5,370,413	5,540,496	5,580,783	7,540,572	5,137,953	5,943,993	6,045,131
Staunton	187,278,353	3,925,231	12,343,486	18,885,936	19,555,264	18,215,320	17,908,957	32,345,285	22,963,479	17,414,382	23,721,013
Suffolk	401,379,240	8,739,155	24,993,310	35,339,609	40,212,384	40,737,338	39,483,410	75,249,264	53,772,764	45,464,036	37,387,970
Virginia Beach	2,986,700,355	54,188,515	137,723,462	195,760,329	219,343,739	228,588,538	244,970,546	482,843,851	412,510,342	494,445,652	516,325,381
Waynesboro	188,071,056	3,563,802	10,238,014	13,977,050	15,422,063	17,396,231	17,582,791	29,148,360	20,537,498	21,092,613	39,112,634
Williamsburg	84,039,743	1,967,560	5,113,134	7,237,436	6,902,059	6,477,672	6,512,965	11,456,294	9,064,291	13,407,078	15,901,254
Winchester	193,859,288	4,518,165	12,607,425	18,587,949	19,960,738	19,959,162	18,233,612	29,008,598	20,203,288	19,385,465	31,394,886
Total Cities	**$19,675,333,003**	**$383,445,182**	**$1,121,848,728**	**$1,599,400,731**	**$1,746,437,370**	**$1,777,791,995**	**$1,794,445,770**	**$3,172,110,624**	**$2,368,245,947**	**$2,637,808,060**	**$3,073,798,596**
Unassigned to Localities	$1,769,243,982	$24,937,725	$73,442,866	$107,258,391	$100,603,569	$90,250,269	$80,965,249	$125,309,771	$88,689,649	$131,062,840	$946,723,653
Aggregate	**$58,256,946,821**	**$951,517,576**	**$2,737,001,900**	**$3,979,225,562**	**$4,425,661,712**	**$4,651,457,777**	**$4,848,300,209**	**$9,040,409,998**	**$7,256,859,362**	**$9,898,046,318**	**$10,468,465,607**

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns - Taxable Year 1985 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Accomack	29.881	$17.801.249	9.402	2.923	$33.773.061	12.325	6.480	2.268	281	3.926
Albemarle	51.291	30.294.583	11.908	10.406	124.597.155	22.314	10.646	4.283	360	7.025
Alleghany	13.255	7.883.215	3.285	1.931	18.028.118	5.216	2.008	1.486	48	1.674
Amelia	7.791	4.657.242	2.193	973	10.076.907	3.166	1.465	696	57	948
Amherst	25.456	15.196.406	6.561	3.914	36.510.886	10.475	4.629	1.882	159	3.805
Appomattox	11.634	6.939.058	3.158	1.505	14.335.392	4.663	1.986	951	67	1.659
Arlington	154.961	90.706.144	39.068	41.752	448.453.548	80.820	52.542	10.910	2.311	15.057
Augusta	50.261	29.978.312	13.005	7.538	72.215.006	20.543	8.259	4.518	232	7.534
Bath	6.729	3.985.592	1.950	702	7.587.506	2.652	1.134	615	184	719
Bedford	38.905	23.104.586	9.605	6.231	61.091.404	15.836	6.096	3.255	199	6.286
Bland	5.300	3.158.127	1.561	543	5.551.570	2.104	795	626	28	655
Botetourt	23.006	13.696.161	5.468	4.034	37.735.747	9.502	3.824	2.126	132	3.420
Brunswick	13.057	7.810.637	3.863	1.424	14.888.187	5.287	2.641	984	127	1.535
Buchanan	28.062	16.781.091	7.485	2.866	29.595.445	10.351	3.244	4.799	120	2.188
Buckingham	10.030	6.002.895	3.113	1.003	11.162.837	4.116	1.944	922	50	1.200
Campbell	44.532	26.473.071	11.502	6.794	63.601.009	18.296	7.698	3.566	267	6.765
Caroline	17.406	10.376.431	4.955	2.505	24.183.626	7.460	3.899	1.206	142	2.213
Carroll	22.688	13.553.386	7.203	2.190	23.900.285	9.393	3.550	1.856	220	3.767
Charles City	6.273	3.754.352	1.972	873	9.310.589	2.845	1.628	450	56	711
Charlotte	10.220	6.112.643	3.155	927	10.947.947	4.082	1.781	879	68	1.354
Chesterfield	172.940	102.174.825	28.157	41.400	410.088.069	69.557	29.060	13.988	935	25.574
Clarke	10.199	6.063.291	2.663	1.667	18.968.671	4.330	2.049	831	80	1.370
Craig	3.856	2.299.864	1.069	521	4.864.160	1.590	631	402	12	545
Culpeper	23.306	13.845.058	6.093	3.513	35.411.085	9.606	4.541	1.942	174	2.949
Cumberland	6.598	3.941.373	1.930	748	7.663.344	2.678	1.276	625	62	715
Dickenson	14.231	8.508.161	3.761	1.415	13.320.338	5.176	1.572	2.378	63	1.163
Dinwiddie	19.355	11.489.446	5.055	3.098	27.957.774	8.153	3.937	1.505	153	2.558
Essex	8.679	5.180.681	2.566	1.158	12.404.434	3.724	1.945	615	83	1.081
Fairfax	671.449	393.855.678	115.750	182.879	2.276.538.784	298.629	149.404	58.457	10.925	79.843
Fauquier	40.593	23.985.342	8.594	8.073	130.426.715	16.667	7.344	3.352	399	5.572
Floyd	10.436	6.239.043	3.041	1.187	11.985.656	4.228	1.615	945	50	1.618
Fluvanna	9.793	5.835.039	2.538	1.499	14.283.971	4.037	1.816	857	77	1.287
Franklin	35.352	21.083.805	10.295	4.464	46.306.276	14.759	6.110	2.646	401	5.602
Frederick	37.720	22.372.197	9.539	6.072	58.158.455	15.611	6.712	3.375	209	5.315
Giles	15.996	9.540.699	4.563	1.995	20.128.788	6.558	2.724	1.378	86	2.370
Gloucester	24.734	14.723.749	5.374	4.781	44.780.140	10.155	4.121	2.310	356	3.368
Goochland	11.502	6.867.618	2.875	2.106	24.822.243	4.981	2.356	848	68	1.709
Grayson	14.262	8.530.265	4.792	1.186	14.567.196	5.978	2.318	1.317	213	2.130
Greene	8.573	5.090.949	2.301	1.274	12.169.159	3.575	1.530	739	51	1.255
Greensville	10.125	6.046.562	2.897	1.226	11.850.560	4.123	1.999	638	320	1.166
Halifax	25.780	15.407.688	7.472	2.788	28.482.177	10.260	4.391	1.904	205	3.760
Hanover	54.999	32.844.420	11.539	11.533	107.287.762	23.072	10.061	4.222	270	8.519
Henrico	181.235	107.833.969	40.127	40.048	420.596.029	80.175	40.808	13.053	949	25.365
Henry	58.520	34.926.139	17.123	8.417	79.392.025	25.540	11.654	3.467	1.320	9.099
Highland	2.629	1.556.804	809	277	3.045.633	1.086	439	279	15	353
Isle of Wight	23.642	14.124.033	5.697	4.113	37.917.988	9.810	4.483	1.952	587	2.788
James City	27.374	16.139.932	6.416	5.484	57.423.854	11.900	5.984	1.869	276	3.771
King George	11.190	6.619.071	2.672	1.950	17.744.721	4.622	2.208	867	163	1.384
King & Queen	5.958	3.564.339	1.729	774	7.713.464	2.503	1.251	488	52	712
King William	9.490	5.668.777	2.350	1.548	14.749.220	3.898	1.828	682	42	1.346
Lancaster	10.865	6.457.643	2.691	1.705	19.173.275	4.396	1.974	864	83	1.475
Lee	18.084	10.765.771	5.078	1.786	19.055.466	6.864	2.439	2.524	150	1.751
Loudoun	68.131	40.175.033	12.226	16.290	199.027.629	28.516	12.982	5.639	499	9.396
Louisa	16.975	10.131.012	4.845	2.253	22.546.763	7.098	3.314	1.538	134	2.112
Lunenburg	10.787	6.455.114	3.313	1.009	11.468.354	4.322	1.951	809	110	1.452
Madison	9.599	5.732.219	2.873	1.116	12.667.343	3.989	1.798	831	46	1.314
Mathews	8.159	4.870.678	1.977	1.337	12.655.597	3.314	1.373	690	53	1.198
Mecklenburg	27.957	16.680.979	8.496	3.062	33.207.655	11.558	5.312	2.054	596	3.596
Middlesex	8.090	4.817.899	2.131	1.254	12.432.574	3.385	1.495	656	89	1.145
Montgomery	51.395	30.156.304	15.121	8.270	82.760.614	23.391	11.554	4.120	453	7.264
Nelson	10.685	6.382.443	3.082	1.307	15.446.482	4.389	1.978	960	54	1.397
New Kent	8.982	5.358.638	1.987	1.775	16.447.637	3.762	1.599	742	59	1.362
Northampton	12.324	7.343.884	4.124	1.026	13.282.607	5.150	2.749	923	165	1.313
Northumberland	9.803	5.849.867	2.637	1.299	13.331.725	3.936	1.689	851	83	1.313
Nottoway	12.660	7.569.778	3.547	1.657	15.143.176	5.204	2.488	1.020	82	1.614
Orange	19.254	11.413.562	5.089	2.870	30.278.296	7.959	3.638	1.590	125	2.606
Page	18.626	11.122.472	5.693	2.103	22.379.602	7.796	3.392	1.755	109	2.540
Patrick	15.638	9.338.972	4.671	1.840	17.658.334	6.511	2.438	1.104	358	2.611
Pittsylvania	60.563	36.186.234	17.242	7.640	73.497.404	24.882	10.674	4.909	611	8.688
Powhatan	11.216	6.686.078	2.375	2.190	20.927.982	4.565	1.869	1.072	51	1.553
Prince Edward	12.727	7.554.349	3.660	1.590	16.313.706	5.250	2.605	934	116	1.595
Prince George	17.745	10.555.368	3.894	3.546	31.768.605	7.440	3.154	1.480	499	2.307
Prince William	153.857	90.624.183	27.617	36.674	408.860.099	64.291	28.515	13.513	3.589	18.674
Pulaski	31.949	19.060.870	8.812	4.376	41.196.104	13.188	5.703	2.397	179	4.909
Rappahannock	5.733	3.416.921	1.493	904	10.405.360	2.397	1.060	530	40	767

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns - Taxable Year 1985 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Richmond	7,057	$4,220,783	1,956	1,078	$10,443,937	3,034	1,533	646	46	809
Roanoke	71,936	42,683,369	14,699	15,676	145,609,883	30,375	13,152	5,765	348	11,110
Rockbridge	15,986	9,531,180	4,575	2,086	21,773,865	6,661	2,787	1,550	101	2,223
Rockingham	53,475	31,885,783	15,385	6,629	71,238,850	22,014	9,092	4,360	335	8,227
Russell	24,793	14,825,041	6,800	2,522	25,080,036	9,322	2,962	3,622	109	2,629
Scott	19,439	11,621,439	5,813	1,758	19,165,551	7,571	2,415	2,632	392	2,132
Shenandoah	28,355	16,887,484	8,521	3,690	36,804,557	12,211	5,622	2,364	175	4,050
Smyth	29,137	17,407,362	9,050	2,695	30,943,522	11,745	4,507	2,741	200	4,297
Southampton	15,167	9,056,832	3,994	2,213	20,794,843	6,207	2,768	1,142	254	2,043
Spotsylvania	39,442	23,382,963	7,763	7,837	73,868,695	15,600	6,458	3,726	321	5,095
Stafford	43,438	25,660,311	8,339	9,254	93,530,117	17,593	7,272	3,367	721	6,233
Surry	6,085	3,631,066	1,700	835	8,568,411	2,535	1,314	504	91	626
Sussex	9,825	5,877,681	2,976	1,195	12,898,016	4,171	2,247	709	82	1,133
Tazewell	41,879	24,839,334	10,874	5,192	52,858,387	16,066	5,704	5,318	243	4,801
Warren	22,883	13,613,860	6,057	3,512	35,418,879	9,569	4,372	2,006	133	3,058
Washington	40,940	24,176,849	11,785	5,183	52,863,988	16,968	6,604	4,271	802	5,291
Westmoreland	14,194	8,461,167	3,945	1,991	20,209,054	5,936	3,033	1,212	98	1,593
Wise	37,614	22,393,426	9,458	4,653	44,844,925	14,111	4,959	5,040	356	3,756
Wythe	23,214	13,809,575	6,869	2,718	28,408,538	9,587	4,003	2,147	142	3,295
York	31,923	18,904,256	7,210	6,614	64,994,674	13,824	6,338	2,291	785	4,410
Total Counties	**3,329,840**	**$1,972,200,020**	**772,642**	**644,438**	**$7,070,876,033**	**1,417,080**	**657,321**	**285,127**	**37,771**	**436,861**

	Exemptions		Deductions			Number of Returns				
Cities	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Alexandria	124,781	$72,543,134	32,843	32,926	$373,252,449	65,769	43,941	8,664	2,221	10,943
Bedford	5,177	3,082,672	1,646	629	6,624,637	2,275	1,234	294	34	713
Bristol	29,003	17,163,175	8,699	5,135	41,744,704	13,834	5,283	1,677	4,541	2,333
Buena Vista	5,880	3,507,630	1,704	724	7,320,117	2,428	1,079	465	39	845
Charlottesville	35,181	20,634,959	11,409	5,837	65,120,071	17,246	10,664	2,085	405	4,092
Chesapeake	123,682	73,349,686	26,070	25,177	240,149,363	51,247	22,857	9,386	2,776	16,228
Clifton Forge	4,797	2,848,750	1,378	617	6,293,427	1,995	970	445	34	546
Colonial Heights	16,745	9,948,409	3,717	3,589	30,225,366	7,306	3,413	1,482	151	2,260
Covington	7,983	4,746,553	2,376	1,003	10,049,782	3,379	1,629	763	93	894
Danville	45,460	27,042,169	13,011	7,093	65,695,268	20,104	9,725	2,618	2,194	5,567
Emporia	4,828	2,879,922	1,393	664	6,659,231	2,057	1,090	258	193	516
Fairfax	13,454	8,001,409	2,874	3,392	36,610,882	6,266	3,411	857	130	1,868
Falls Church	21,185	12,270,460	5,216	5,139	57,085,640	10,355	6,269	1,467	367	2,252
Franklin	6,452	3,833,638	1,731	1,006	10,620,364	2,737	1,429	447	92	769
Fredericksburg	17,071	9,996,884	5,221	2,915	32,384,067	8,136	4,834	1,133	226	1,943
Galax	7,251	4,312,148	2,335	864	10,355,030	3,199	1,405	517	270	1,007
Hampton	107,963	63,962,480	27,742	21,304	193,211,329	49,046	24,901	8,496	3,230	12,419
Harrisonburg	19,533	11,514,832	6,138	2,933	32,541,674	9,071	4,948	1,186	148	2,789
Hopewell	22,158	13,185,979	6,060	3,499	31,561,930	9,559	4,807	1,737	309	2,706
Lexington	4,602	2,716,911	1,188	798	7,712,572	1,986	999	321	41	625
Lynchburg	60,926	35,979,307	16,365	10,206	103,285,153	26,571	14,191	4,313	470	7,597
Manassas	23,381	13,667,472	4,640	5,267	60,447,084	9,907	4,792	1,989	247	2,879
Manassas Park	5,314	3,173,057	1,148	1,057	9,554,117	2,205	1,067	404	28	706
Martinsville	18,680	11,092,614	5,518	2,923	33,627,400	8,441	4,691	1,122	490	2,138
Newport News	133,314	78,689,085	35,155	25,016	242,074,025	60,171	31,265	9,377	4,075	15,454
Norfolk	185,371	110,002,517	55,507	30,407	352,362,145	85,914	48,899	13,731	6,693	16,591
Norton	3,965	2,351,732	1,094	482	5,207,703	1,576	671	457	41	407
Petersburg	35,308	21,072,089	10,617	5,368	54,606,616	15,985	9,954	2,238	576	3,217
Poquoson	9,691	5,733,278	1,829	2,194	20,814,062	4,023	1,636	764	191	1,432
Portsmouth	96,928	57,713,845	24,894	16,736	155,171,168	41,630	22,040	6,780	2,217	10,593
Radford	9,828	5,815,107	2,689	1,559	15,167,572	4,248	2,078	590	87	1,493
Richmond	204,716	121,804,322	63,214	36,098	415,182,169	99,312	66,264	11,989	2,257	18,802
Roanoke	95,503	56,883,015	28,230	15,742	165,821,001	43,972	24,988	7,072	783	11,129
Salem	23,391	13,900,441	5,884	4,370	42,840,021	10,254	4,913	1,702	132	3,507
South Boston	6,630	3,941,500	1,803	931	9,046,405	2,734	1,374	377	63	920
Staunton	20,663	12,283,261	5,755	3,366	32,556,251	9,121	4,609	1,418	155	2,939
Suffolk	46,676	27,868,150	11,998	7,505	74,312,688	19,503	9,731	3,286	857	5,629
Virginia Beach	267,324	156,756,507	58,762	62,846	643,988,075	121,608	56,812	20,372	12,447	31,977
Waynesboro	18,452	10,960,150	5,032	2,893	30,879,342	7,925	3,826	1,490	126	2,483
Williamsburg	7,643	4,435,051	2,370	1,418	15,458,264	3,788	2,322	432	132	902
Winchester	20,589	12,133,539	6,309	3,078	32,790,859	9,387	5,194	1,427	191	2,575
Total Cities	**1,917,479**	**$1,133,797,839**	**511,564**	**364,706**	**$3,780,410,023**	**876,270**	**476,205**	**135,628**	**49,752**	**214,685**
Unassigned to Localities	**106,503**	**$50,778,988**	**26,794**	**24,121**	**$361,739,368**	**50,915**	**22,724**	**12,890**	**10,068**	**5,233**
Aggregate	**5,353,822**	**$3,156,776,847**	**1,311,000**	**1,033,265**	**$11,213,025,424**	**2,344,265**	**1,156,250**	**433,645**	**97,591**	**656,779**

Statistical Summary *Individual Income Tax*

Table 1.9

Total Net Taxable Income, Total Income Tax Paid
Total Amount Taxed at Each Tax Rate
Taxable Year 1985—By Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$149.785.600	$38.901.788	$21.029.721	$44.579.500	$45.274.591	$6.236.715	$87.737	$167.510	$1.555.948	$4.425.520
Albemarle	474.278.153	78.806.975	46.829.921	126.723.982	221.917.275	22.069.461	94.824	202.695	2.604.563	19.167.379
Alleghany	85.509.424	17.615.980	10.073.248	25.659.244	32.160.952	3.784.844	29.574	54.809	546.938	3.153.523
Amelia	45.568.637	10.511.029	6.029.757	14.205.737	14.822.114	1.952.533	15.852	38.097	428.733	1.469.851
Amherst	159.597.749	37.598.519	21.818.911	54.389.896	45.790.423	6.755.933	55.629	117.760	1.409.173	5.173.371
Appomattox	67.304.370	16.408.881	9.361.265	22.492.017	19.042.207	2.827.185	26.647	58.731	626.515	2.115.292
Arlington	1.992.646.422	266.596.293	163.227.998	479.108.558	1.083.713.573	96.470.845	233.881	532.092	6.066.643	89.638.229
Augusta	324.750.722	74.418.201	43.218.042	108.440.860	98.673.619	13.874.093	111.534	226.526	2.920.660	10.615.373
Bath	37.068.010	8.826.735	5.021.147	11.332.126	11.888.002	1.576.603	14.449	31.837	375.798	1.154.519
Bedford	263.674.345	58.543.491	33.821.225	84.555.733	86.753.896	11.396.838	91.308	185.325	2.225.142	8.895.063
Bland	27.551.345	7.055.867	3.999.899	9.759.265	6.736.314	1.135.940	12.628	24.653	267.160	831.499
Botetourt	156.031.957	33.980.883	19.735.491	50.598.452	51.717.131	6.771.971	49.432	104.381	1.172.170	5.445.988
Brunswick	62.997.667	17.603.987	9.777.198	20.123.904	15.492.578	2.540.799	32.396	77.310	771.355	1.659.738
Buchanan	168.017.146	31.734.977	17.854.229	46.441.272	71.986.668	7.628.678	58.942	108.422	939.568	6.521.746
Buckingham	48.827.087	13.529.286	7.540.082	15.975.930	11.781.789	1.972.106	24.660	57.003	610.429	1.280.014
Campbell	296.350.159	66.579.855	38.648.873	97.185.025	93.936.406	12.746.079	98.919	203.308	2.526.189	9.917.663
Caroline	105.103.792	25.140.790	14.343.931	34.631.946	30.987.125	4.443.665	42.159	83.520	972.031	3.345.955
Carroll	115.484.684	34.444.764	19.448.363	41.260.814	20.330.743	4.501.726	59.587	130.636	1.767.245	2.544.258
Charles City	40.406.233	9.215.816	5.310.850	13.344.019	12.535.548	1.730.544	13.588	31.709	329.957	1.355.290
Charlotte	47.078.398	13.936.812	7.603.707	15.859.164	9.678.715	1.855.019	29.140	62.338	620.921	1.142.620
Chesterfield	1.539.441.113	258.358.541	155.955.488	447.477.376	677.649.708	71.159.180	278.633	551.701	7.088.023	63.240.823
Clarke	74.355.624	14.926.614	8.600.355	22.015.868	28.812.787	3.312.461	22.515	48.982	524.345	2.716.619
Craig	22.739.467	5.685.099	3.337.290	8.153.897	5.563.181	940.945	7.194	17.142	237.161	679.448
Culpeper	154.012.634	32.732.430	18.845.654	47.211.142	55.223.408	6.752.696	50.564	108.411	1.174.575	5.419.146
Cumberland	32.156.044	8.577.518	4.722.502	10.361.975	8.494.049	1.318.597	16.298	36.798	345.624	919.877
Dickenson	82.094.701	15.891.491	8.848.347	22.351.859	35.003.004	3.712.125	32.862	53.707	454.340	3.171.216
Dinwiddie	121.723.117	27.927.867	15.985.123	39.011.622	38.798.505	5.216.744	43.756	94.829	1.039.107	4.039.052
Essex	49.626.774	12.262.480	6.874.334	15.915.929	14.574.031	2.084.063	22.413	47.158	474.762	1.539.730
Fairfax	7.898.636.024	1.027.390.575	622.631.390	1.852.164.422	4.396.449.637	384.502.831	1.061.329	1.981.182	22.411.244	359.049.076
Fauquier	373.353.578	59.587.863	35.263.102	96.077.589	182.425.024	17.537.948	74.233	157.586	1.833.956	15.471.973
Floyd	57.106.680	15.251.813	8.678.854	20.059.529	13.116.484	2.321.382	25.232	57.690	645.775	1.592.685
Fluvanna	61.494.610	13.943.703	8.044.354	20.020.233	19.486.320	2.640.392	20.961	44.407	546.969	2.028.055
Franklin	219.315.836	53.887.088	30.959.762	73.175.139	61.293.847	9.184.541	85.897	176.451	2.293.874	6.628.319
Frederick	253.411.491	54.972.402	31.513.781	79.947.579	86.977.729	11.038.498	87.879	180.714	1.917.926	8.851.979
Giles	94.869.288	23.348.763	13.359.355	33.309.965	24.851.205	3.960.275	37.816	80.561	830.899	3.010.999
Gloucester	189.979.622	35.179.327	20.302.868	53.057.529	81.439.898	8.644.909	55.080	108.369	1.133.696	7.347.764
Goochland	104.875.346	17.801.791	10.471.383	26.988.503	49.613.669	4.870.829	23.846	53.915	653.393	4.139.675
Grayson	67.203.091	21.003.437	11.701.865	23.233.369	11.264.420	2.578.530	39.678	90.297	1.068.592	1.379.963
Greene	54.658.682	12.904.121	7.615.268	19.597.289	14.542.004	2.301.392	16.366	36.108	531.029	1.717.889
Greensville	48.890.900	13.238.127	7.358.948	16.901.274	11.392.551	1.984.148	24.653	51.998	545.517	1.361.980
Halifax	129.703.853	36.383.753	20.537.838	46.234.902	26.547.360	5.178.971	63.527	135.647	1.684.705	3.295.092
Hanover	458.521.372	85.020.639	50.451.176	138.459.259	184.590.298	20.742.065	107.680	216.905	2.649.596	17.767.884
Henrico	1.662.502.468	286.083.437	171.189.509	476.192.108	729.037.414	76.559.360	332.071	677.192	8.796.629	66.753.468
Henry	373.839.542	93.002.633	53.932.506	126.598.060	100.306.323	15.567.050	135.241	307.878	4.303.685	10.820.246
Highland	15.279.382	3.744.366	2.060.282	4.625.381	4.849.353	646.472	8.127	15.187	131.881	491.277
Isle of Wight	160.587.199	33.297.628	19.400.260	51.959.042	55.930.269	7.059.065	48.839	94.226	1.089.153	5.826.847
James City	222.167.631	41.254.275	23.811.262	62.043.043	95.059.051	10.101.741	61.311	128.671	1.332.991	8.578.768
King George	81.634.861	15.998.772	9.322.764	24.429.188	31.884.137	3.652.775	22.325	48.865	506.934	3.074.651
King & Queen	33.570.211	8.201.961	4.589.137	10.733.221	10.045.892	1.415.197	15.750	29.383	307.379	1.062.685
King William	68.396.668	13.826.690	7.979.732	20.142.098	26.448.148	3.042.449	20.416	46.015	470.103	2.505.915
Lancaster	72.787.228	14.768.958	8.059.879	19.030.900	30.927.491	3.265.612	31.502	59.704	518.576	2.655.830
Lee	85.504.067	21.004.562	11.330.560	26.063.373	27.105.572	3.619.843	46.435	98.611	682.916	2.791.881
Loudoun	666.814.376	103.139.882	62.502.791	181.113.737	320.057.966	31.386.802	106.161	212.574	2.682.237	28.385.830
Louisa	98.379.093	24.092.205	13.783.514	32.951.761	27.551.613	4.124.896	37.332	86.760	957.650	3.043.154
Lunenburg	49.150.924	14.484.702	7.863.005	16.137.126	10.666.091	1.944.548	30.928	68.847	620.939	1.223.834
Madison	59.269.393	13.904.447	7.909.753	18.889.607	18.565.586	2.526.129	24.173	46.973	560.732	1.894.251
Mathews	57.032.148	11.568.495	6.486.999	16.084.806	22.891.848	2.545.503	22.257	44.004	394.032	2.085.210
Mecklenburg	146.935.661	39.095.250	21.858.026	45.951.913	40.030.472	6.033.914	71.460	161.699	1.759.509	4.041.246
Middlesex	49.218.622	11.379.599	6.255.504	14.278.151	17.305.368	2.122.892	22.875	48.163	408.667	1.643.187
Montgomery	348.660.390	78.273.634	43.973.291	109.732.868	116.680.597	15.065.467	139.746	261.747	2.824.759	11.839.215
Nelson	65.022.256	15.233.804	8.737.714	20.585.383	20.465.355	2.771.973	25.143	52.319	631.795	2.062.716
New Kent	68.849.688	13.640.518	8.114.856	21.765.861	25.328.453	3.059.593	16.458	35.194	442.805	2.565.136
Northampton	56.554.154	15.609.503	8.153.621	17.014.395	15.776.635	2.312.918	40.202	76.069	616.912	1.579.735
Northumberland	57.482.295	13.310.276	7.201.796	16.497.835	20.472.388	2.483.261	28.771	59.519	484.608	1.910.363
Nottoway	70.092.560	17.267.742	9.598.786	22.137.028	21.089.004	2.950.771	34.212	64.700	655.518	2.196.341
Orange	127.937.360	27.692.875	15.953.558	38.961.292	45.329.635	5.584.420	43.600	88.546	1.081.882	4.370.392
Page	102.052.168	26.492.348	14.765.305	33.458.217	27.336.298	4.215.029	47.076	114.110	1.039.049	3.014.794
Patrick	87.472.693	24.253.563	13.855.307	31.858.241	17.505.582	3.498.153	40.667	80.749	1.232.747	2.143.990
Pittsylvania	333.705.350	88.096.483	50.437.931	116.182.852	78.988.084	13.618.220	140.568	305.123	4.005.857	9.166.672
Powhatan	83.369.197	16.375.328	9.651.280	25.712.183	31.630.406	3.719.950	21.488	44.548	529.953	3.123.961
Prince Edward	65.810.239	17.291.581	9.467.578	20.869.293	18.181.787	2.717.094	35.294	73.785	683.641	1.924.374
Prince George	130.776.003	25.754.484	15.079.121	39.994.483	49.947.915	5.836.334	34.899	73.405	798.344	4.929.686
Prince William	1.340.393.854	221.470.915	133.312.430	386.747.543	598.862.966	62.172.642	247.259	460.105	5.954.546	55.510.732
Pulaski	195.261.358	47.874.565	27.641.679	68.377.563	51.367.551	8.154.493	72.499	154.687	1.861.772	6.065.535
Rappahannock	40.457.041	8.128.360	4.691.299	11.780.831	15.856.551	1.803.334	12.437	24.629	293.332	1.472.936

Table 1.9, continued

Total Net Taxable Income, Total Income Tax Paid
Total Amount Taxed at Each Tax Rate
Taxable Year 1985—By Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Richmond	$46.898.434	$9.989.121	$5.668.937	$13.598.804	$17.641.572	$2.063.024	$16.312	$36.978	$366.467	$1.643.267
Roanoke	594.694.649	109.834.286	64.610.662	173.471.445	246.778.256	26.986.082	148.610	294.878	3.494.590	23.048.004
Rockbridge	92.350.065	23.013.260	12.987.772	30.910.290	25.438.743	3.855.927	39.155	88.427	932.664	2.795.681
Rockingham	328.637.307	80.328.016	46.303.004	110.502.558	91.503.729	13.776.104	124.350	263.166	3.465.610	9.922.978
Russell	139.601.704	30.694.397	17.023.839	41.276.300	50.607.168	6.096.031	61.869	118.194	951.174	4.964.794
Scott	111.483.858	25.415.842	14.367.293	36.045.304	35.655.419	4.789.366	47.120	88.661	838.376	3.815.209
Shenandoah	168.054.556	42.318.189	23.977.207	55.873.562	45.885.598	6.992.921	72.586	151.722	1.778.294	4.990.319
Smyth	153.027.580	41.486.034	23.413.139	52.483.064	35.645.343	6.202.235	73.920	153.246	1.822.658	4.152.411
Southampton	97.039.880	21.502.030	12.186.417	29.989.648	33.361.785	4.211.807	38.571	71.360	768.854	3.333.022
Spotsylvania	277.814.229	54.858.597	32.332.465	87.461.255	103.161.912	12.365.968	73.627	147.527	1.766.727	10.378.087
Stafford	337.276.976	63.097.086	37.093.525	101.783.648	135.302.717	15.236.904	85.801	169.434	1.850.296	13.131.373
Surry	33.642.649	7.890.927	4.394.372	10.742.130	10.615.220	1.436.212	15.185	29.406	272.687	1.118.934
Sussex	53.974.155	13.483.965	7.549.432	17.494.558	15.446.200	2.257.280	24.656	50.927	513.353	1.668.344
Tazewell	259.278.465	53.458.577	29.917.478	73.335.249	102.567.161	11.526.303	101.231	192.843	1.736.723	9.495.506
Warren	144.255.197	32.952.804	18.870.490	47.315.507	45.116.396	6.182.389	53.661	111.445	1.163.302	4.853.981
Washington	242.631.675	57.885.033	32.360.360	75.070.945	77.315.337	10.321.614	104.714	231.929	2.191.992	7.792.979
Westmoreland	76.965.092	18.858.026	10.356.457	24.350.374	23.400.235	3.248.632	38.523	72.689	695.842	2.441.578
Wise	233.023.584	45.608.450	25.595.497	65.485.216	96.334.421	10.489.341	84.809	164.045	1.276.759	8.963.728
Wythe	123.763.896	33.294.082	18.602.490	41.401.079	30.466.245	5.041.156	60.764	132.085	1.391.620	3.456.687
York	256.770.242	47.356.272	27.337.418	73.326.417	108.750.135	11.680.253	73.113	142.724	1.373.188	10.091.228
Total Counties	**$27.604.352.020**	**$4.926.665.206**	**$2.890.672.184**	**$7.719.210.449**	**12.067.804.181**	**$1.264.592.348**	**$6.737.397**	**$13.684.893**	**$156.134.955**	**$1.088.035.103**

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Alexandria	$1.471.222.659	$210.468.873	$128.098.78	$372.120.048	$760.534.958	$70.359.468	$196.298	$425.694	$5.063.245	$64.674.231
Bedford	30.855.736	7.641.665	4.288.613	10.285.645	8.639.813	1.291.637	13.028	28.695	297.677	952.237
Bristol	169.416.566	41.336.890	22.732.713	53.372.426	51.974.527	7.161.836	84.520	165.962	1.497.581	5.413.773
Buena Vista	32.673.748	8.372.655	4.765.711	11.814.894	7.720.488	1.344.459	14.746	28.016	322.903	978.794
Charlottesville	264.667.553	54.683.104	31.225.146	77.704.884	101.054.419	11.718.073	90.351	171.068	2.013.830	9.442.824
Chesapeake	850.153.475	178.723.001	104.258.371	273.935.736	293.236.367	37.242.214	253.137	528.110	5.965.921	30.495.046
Clifton Forge	30.332.365	6.290.785	3.492.618	8.649.016	11.899.946	1.346.788	11.922	24.685	196.335	1.113.846
Colonial Heights	133.185.021	25.433.087	14.914.395	40.247.581	52.589.958	5.989.821	35.085	71.536	762.108	5.121.092
Covington	45.110.135	10.679.857	5.770.540	13.628.141	15.031.597	1.931.198	24.188	43.755	336.242	1.527.013
Danville	283.369.856	65.840.337	36.990.033	86.699.470	93.840.016	12.150.498	118.007	245.948	2.646.695	9.139.848
Emporia	24.983.348	6.499.292	3.579.601	8.056.003	6.848.452	1.033.208	13.218	26.201	254.071	739.718
Fairfax	153.037.271	22.183.331	13.269.299	38.833.117	78.751.524	7.309.349	26.489	45.633	532.884	6.704.343
Falls Church	218.181.664	33.845.030	20.017.270	55.515.600	108.803.764	10.304.297	40.117	89.382	898.758	9.276.040
Franklin	45.816.388	9.018.271	5.065.945	12.733.156	18.999.016	2.060.450	17.198	30.547	293.265	1.719.440
Fredericksburg	140.766.726	26.179.651	15.123.352	39.073.565	60.390.158	6.400.116	40.785	77.631	870.003	5.411.697
Galax	46.516.986	10.849.912	6.085.896	12.386.336	17.194.842	2.006.340	20.024	40.800	535.686	1.409.830
Hampton	760.237.974	160.880.063	92.893.998	244.036.008	262.427.905	33.276.528	249.087	485.770	5.175.081	27.366.590
Harrisonburg	142.888.679	30.878.492	17.426.671	42.581.279	52.002.237	6.255.398	54.361	104.062	1.143.152	4.953.823
Hopewell	146.905.077	32.111.772	18.338.625	46.513.235	49.941.445	6.386.566	54.906	102.849	1.044.750	5.184.061
Lexington	32.356.754	6.807.940	3.825.220	9.451.834	12.271.760	1.428.544	12.196	24.395	229.490	1.162.463
Lynchburg	427.256.966	89.905.904	50.740.261	125.530.575	162.080.226	18.885.044	145.320	304.101	3.108.350	15.327.273
Manassas	205.123.293	34.451.260	20.708.749	59.375.889	90.587.395	9.482.960	38.139	72.394	979.808	8.392.619
Manassas Park	35.414.508	7.782.110	4.673.479	12.588.522	10.370.397	1.521.039	9.681	18.704	284.865	1.207.789
Martinsville	160.972.514	27.272.780	15.477.876	36.219.353	82.002.505	7.532.423	44.435	101.828	1.146.775	6.239.385
Newport News	963.834.122	197.326.419	113.403.936	298.052.351	355.051.416	42.640.879	307.833	615.305	6.109.343	35.608.398
Norfolk	1.260.381.182	265.932.459	150.213.132	367.487.470	476.748.121	55.579.281	459.473	957.659	9.418.726	44.743.423
Norton	26.263.676	4.977.946	2.814.517	7.127.204	11.344.009	1.191.917	8.007	18.136	151.099	1.014.675
Petersburg	217.653.609	48.256.920	27.276.197	65.150.861	76.969.631	9.460.172	83.737	175.293	1.835.971	7.365.171
Poquoson	76.318.940	14.206.343	8.235.790	22.657.760	31.219.047	3.457.294	21.882	39.006	392.908	3.003.498
Portsmouth	602.999.222	136.619.473	78.191.047	197.001.825	191.186.877	25.908.836	219.294	456.948	4.748.888	20.483.706
Radford	70.152.693	14.940.716	8.576.221	22.474.234	24.161.522	3.067.474	24.363	44.168	498.096	2.500.847
Richmond	1.604.694.274	308.530.811	178.368.030	450.619.982	667.175.451	72.376.537	456.452	983.573	10.821.015	60.115.497
Roanoke	644.931.659	141.293.603	80.036.821	192.733.987	230.867.248	28.121.860	239.763	511.398	5.289.328	22.081.371
Salem	175.255.902	35.989.411	20.825.010	53.158.291	65.283.190	7.752.303	54.400	107.497	1.282.137	6.308.269
South Boston	39.441.490	9.404.954	5.285.040	12.151.774	12.599.722	1.677.620	16.570	35.078	380.731	1.245.241
Staunton	143.562.721	31.453.367	17.904.631	44.129.661	50.075.062	6.248.852	52.515	105.203	1.187.466	4.903.668
Suffolk	299.578.118	65.293.560	37.501.837	95.240.736	101.541.985	13.024.815	104.690	209.994	2.269.574	10.440.557
Virginia Beach	2.179.919.761	400.441.481	230.777.739	606.390.608	942.309.933	99.380.138	618.323	1.235.745	12.947.848	84.578.222
Waynesboro	131.827.531	27.193.081	15.480.166	39.040.643	50.113.641	5.838.851	46.253	87.848	952.135	4.752.615
Williamsburg	63.860.349	12.084.384	6.858.396	17.083.027	27.834.542	2.899.692	19.754	42.494	404.610	2.432.834
Winchester	148.047.506	31.026.114	17.531.834	43.321.705	56.167.853	6.538.046	52.956	111.465	1.116.838	5.256.787
Total Cities	**$14.500.168.007**	**$2.852.107.104**	**$1.643.343.506**	**$4.225.174.432**	**$5.779.842.965**	**$649.582.821**	**$4.393.503**	**$8.994.576**	**$95.406.188**	**$540.788.554**
Unassigned to Localities	**$664.138.265**	**$135.964.384**	**$72.111.238**	**$165.804.963**	**$290.237.760**	**$29.803.866**	**$304.790**	**$566.837**	**$4.638.301**	**$24.293.938**
Aggregate	**$42.768.658.292**	**$7.914.756.614**	**$4.625.826.928**	**$12.110.189.844**	**$18.137.884.906**	**$1.943.979.035**	**$11.435.690**	**$23.246.306**	**$256.179.444**	**$1.653.117.595**

Section 58.1-321 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0-$2,999.

Table 2.1

Corporate Income Tax, Total Tax Assessed
Fiscal Years 1978-1987

Fiscal Years	Amount
1978	$141,823,938
1979	164,264,300
1980	178,479,427
1981	219,508,071
1982	199,522,079
1983	184,381,371
1984	184,381,371
1985	231,833,829
1986	238,292,452
1987	261,945,995

Figure 5

Corporation Income Tax
Total Tax Assessed
Fiscal Years 1978-1987

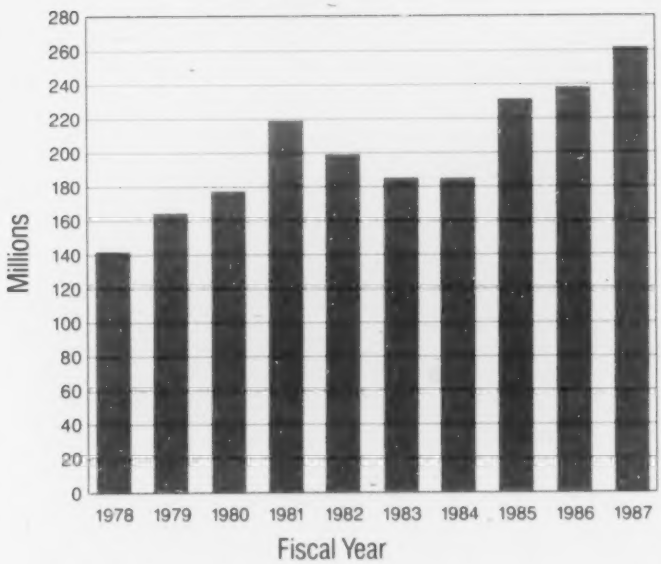


Table 2.2

Number of Corporate Returns, Taxable Income and Tax Assessed Fiscal Year 1987

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $24,999	73,503	83.9%	$168,631,201	3.7%	$10,120,293	3.86%
$25,000 to $49,999	5,194	5.9	187,039,142	4.1	11,222,351	4.28
$50,000 to $99,999	4,086	4.7	287,087,762	6.4	17,236,400	6.58
$100,000 to $499,999	3,643	4.2	754,394,059	16.7	45,291,259	17.29
$500,000 to $999,999	519	0.6	363,525,323	8.0	21,811,520	8.33
$1,000,000 to $1,999,999	306	0.3	418,167,210	9.2	25,090,033	9.58
$2,000,000 to $9,999,999	265	0.3	1,020,364,889	22.6	61,100,149	23.33
$10,000,000 and over	50	0.1	1,167,164,093	25.8	70,029,846	26.73
Total Before Adjustments	**87,566**	**100.0%**	**$4,366,373,679**	**96.5%**	**$261,901,851**	**99.98%**
Departmental Adjustments	**(6,198)**	**—**	**157,139,784**	**3.5**	**44,144**	**.02**
Totals	**87,566**	**100.0%**	**$4,523,513,463**	**100.0%**	**$261,945,995**	**100.0%**

**The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 5,194 returns in the second bracket have $187,039,142 in Virginia taxable income but only $57,189,142 falls between $25,000 and $50,000 while the remaining $129,850,000 falls in the first bracket. Table showing corporate incomes arranged by net taxable income brackets is available upon request.*

***Includes penalty and interest.*

Figure 6

Number of Corporate Returns Taxable Income and Tax Assessed Fiscal Year 1987

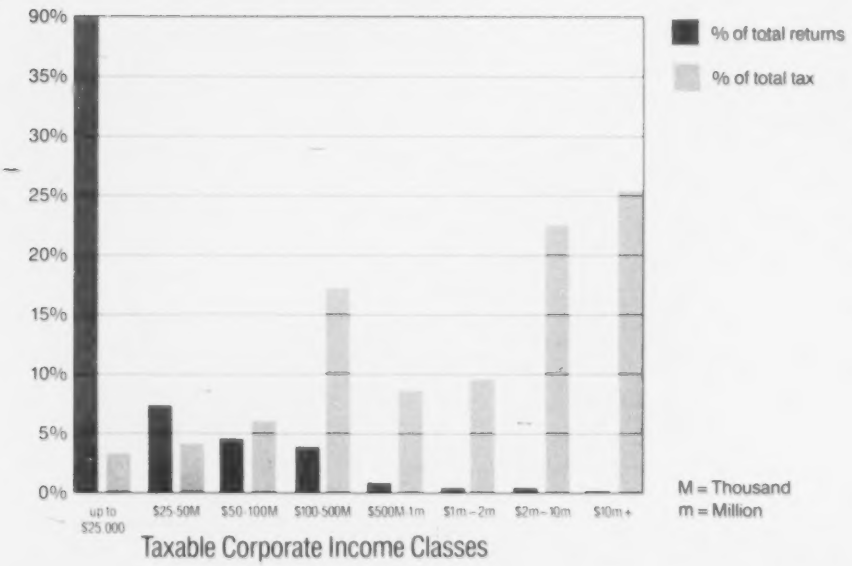


Table 2.3

Number of Corporate Returns, Taxable Income and Tax Assessed Fiscal Years 1977-1987 to 1986-1987

Corporations Reporting Income From Virginia Sources	1986-1987	1985-1986	1984-1985	1983-1984	1982-1983	1981-1982	1980-1981	1979-1980	1978-1979	1977-1978
Number of Corporate Returns										
Up to $24,999	73,503	61,813	42,100	40,841	40,377	40,018	37,776	33,477	31,887	31,144
$25,000 to $49,999	5,194	4,238	4,216	3,544	3,404	3,552	3,446	3,489	3,087	2,718
$50,000 to $99,999	4,086	3,316	3,140	2,591	2,536	2,644	2,702	2,509	2,212	1,757
$100,000 to $499,999	3,643	2,814	2,831	2,314	2,109	2,346	2,358	2,294	2,014	1,714
$500,000 to $999,999	519	449	429	337	340	371	398	390	333	299
$1,000,000 to $1,999,999	306	251	224	173	190	222	210	202	177	154
$2,000,000 to $9,999,999	265	182	193	157	159	181	189	172	162	136
$10,000,000 and over	50	51	36	30	30	32	35	23	24	21
Total before adjustments	**87,566**	**73,158**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**	**42,556**	**39,896**	**37,943**
Departmental adjustments	**(6,198)**	**(2,605)**	**(4,578)**	**(3,533)**	**(2,464)**	**(3,311)**	**(3,136)**	**(2,178)**	**(3,345)**	**(2,505)**
Total	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**	**42,556**	**39,896**	**37,943**
Taxable Income										
Up to $24,999	$168,631,201	$139,682,440	$137,590,587	$122,299,047	$119,338,546	$120,759,277	$117,286,616	$114,269,999	$105,670,031	$98,365,319
$25,000 to $49,999	187,039,142	153,692,270	150,600,791	125,353,544	121,669,271	126,328,609	123,789,963	125,354,020	110,910,477	97,170,476
$50,000 to $99,999	287,087,762	$232,575,393	219,908,852	181,546,132	177,920,074	184,464,980	189,147,959	174,376,899	150,381,286	120,396,594
$100,000 to $499,999	754,394,059	574,517,656	575,963,492	471,742,752	434,008,765	475,544,502	488,896,563	483,760,562	428,670,711	368,813,142
$500,000 to $999,999	363,525,323	318,853,693	306,193,833	239,105,279	242,993,916	258,909,072	276,753,954	270,706,111	231,995,918	208,924,113
$1,000,000 to $1,999,999	418,167,210	349,955,341	312,240,575	237,061,585	266,906,837	304,585,754	285,377,931	287,370,540	248,292,227	216,568,764
$2,000,000 to $9,999,999	1,020,364,889	780,859,556	821,531,981	608,655,984	648,883,483	739,608,557	758,748,812	695,432,935	648,628,914	561,177,944
$10,000,000 and over	1,167,164,093	1,411,013,950	1,024,496,355	909,363,894	878,450,767	901,249,468	918,610,845	665,095,801	800,750,191	566,846,459
Total before adjustments	**$4,366,373,679**	**$3,961,150,299**	**$3,548,526,466**	**$2,895,128,217**	**$2,890,171,659**	**$3,111,450,219**	**$3,158,612,643**	**$2,816,366,867**	**$2,725,299,755**	**$2,238,262,811**
Departmental adjustments	**$157,139,784**	**$75,836,464**	**$75,065,750**	**$86,603,950**	**$89,705,050**	**$100,048,521**	**$109,950,546**	**$88,055,249**	**$141,572,538**	**$120,016,333**
Total	**$4,523,513,463**	**$4,036,986,763**	**$3,623,592,216**	**$2,981,732,167**	**$2,979,876,709**	**$3,211,498,740**	**$3,268,563,189**	**$2,904,422,116**	**$2,866,872,293**	**$2,358,279,144**
Tax Assessed										
Up to $24,999	$10,120,293	$8,382,555	$11,004,178	$8,363,004	$11,130,051	$9,424,336	$26,555,443	$9,052,961	$6,993,458	$5,990,337
$25,000 to $49,999	11,222,351	9,228,801	9,149,798	7,592,619	7,420,315	7,679,910	7,527,390	7,607,551	6,690,980	5,897,673
$50,000 to $99,999	17,236,400	13,956,387	13,406,810	11,011,623	10,797,236	11,212,919	11,460,578	10,541,498	9,106,309	7,244,603
$100,000 to $499,999	45,291,259	34,485,336	36,371,435	30,283,310	26,520,470	28,764,587	29,583,820	29,217,305	25,841,583	22,192,860
$500,000 to $999,999	21,811,520	19,155,227	18,342,400	14,378,623	15,462,702	15,655,643	16,818,374	16,346,324	13,965,661	12,534,783
$1,000,000 to $1,999,999	25,090,033	21,007,781	25,209,567	14,163,206	16,188,365	19,046,924	17,400,680	17,314,232	14,945,551	12,964,378
$2,000,000 to $9,999,999	61,100,149	46,934,590	49,914,930	36,624,770	39,920,608	44,885,307	45,912,825	42,072,711	39,066,542	33,763,045
$10,000,000 and over	70,029,846	84,660,837	61,840,356	54,849,013	49,851,943	54,458,726	55,885,520	39,988,223	37,719,936	34,035,279
Total before adjustments	**$261,901,851**	**$237,811,514**	**$225,239,474**	**$177,266,168**	**$177,291,690**	**$191,128,352**	**$211,144,630**	**$172,140,805**	**$154,330,020**	**$134,622,958**
Departmental adjustments	**$44,144**	**$480,938**	**$6,594,355**	**$6,842,592**	**$7,099,681**	**$8,393,727**	**$8,363,441**	**$6,338,622**	**$9,934,280**	**$7,200,980**
Total	**$261,945,995**	**$238,292,452**	**$231,833,829**	**$184,108,760**	**$184,391,371**	**$199,522,079**	**$219,508,071**	**$178,479,427**	**$164,264,300**	**$141,823,938**

Table 3.1

State and Local
Retail Sales and Use Tax
Fiscal Years 1978-1987

Fiscal Year Ending June 30	State Sales and Use Tax			Local Sales and Use Tax
	Sales Tax*	Use Tax*	Total*	Total*
1978	$457,692,468	$29,181,738	$486,874,206	$165,612,484
1979	511,162,449	34,854,853	546,017,302	185,767,086
1980	555,180,498	40,682,276	595,862,774	202,419,795
1981	603,651,234	43,678,663	647,329,897	220,249,171
1982	628,351,527	44,419,735	672,771,262	231,364,839
1983	676,052,186	49,397,332	725,449,518	247,287,672
1984	771,180,995	55,629,260	826,810,255	276,271,526
1985	865,267,061	71,580,715	936,847,776	312,282,592
1986	941,684,718	84,686,395	1,026,371,113	342,123,704
1987	1,070,474,550	98,676,819	1,169,151,369	389,717,123

**Includes penalty and interest.*

Figure 7

State and Local Retail Sales and Use Tax
Collections in Millions
Fiscal Years 1978-1987

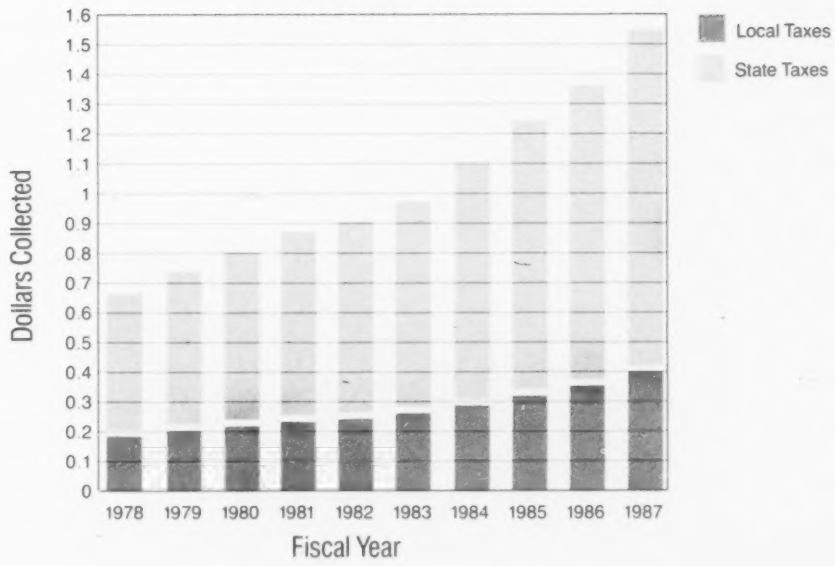


Table 3.2

Annual Sales by Business Classification
Made During the Fiscal Year Ending June 30, 1987,
as Reflected by Deposits of Sales Tax Revenue
Made During the Period Beginning August 1, 1986,
and Ending July 31, 1987

Many businesses fall into more than one class. For example, grocery stores sell many nonfood items; department stores, hotels, etc., sell food. Therefore, the classifications reflect the principal business activity, as reported by dealers.

	Code		Taxable Sales
Apparel Group	01.	Clothing—Men, women, children	$1,239,538,614
	02.	Furriers	9,803,805
	03.	Millinery	1,621,237
	04.	Shoes—Men, women, children	386,717,552
	09.	Other apparel (uniforms, formals, etc.)	51,851,405
Automotive Group	10.	Accessories, batteries, repair parts, tires, etc.	811,217,958
	11.	Aircraft	13,860,470
	12.	Boats, boat motors, boating accessories	41,473,920
	13.	Motor vehicle dealers, motorcycle dealers	281,332,741
	14.	Servic stations, garages, auto repair shops, truck-stops (tractor parts and equipment)	622,522,769
	19.	Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)	146,591,612
Food Group	20.	Bakery products	66,750,728
	21.	Candy and confections	21,374,748
	22.	Dairy products	57,707,926
	23.	Fruit stands, vegetable stands, roadside markets, rolling markets	36,352,427
	24.	Groceries, meats, seafood—Chain	5,136,338,110
	25.	Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)	1,963,168,442
	26.	Private membership clubs	66,743,286
	27.	Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.	3,476,106,294
	28.	Taverns, beer parlors, dance halls	3,844,732
	29.	Other food	338,627,685
Furniture, Home Furnishings and Equipment Group	30.	Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)	1,094,650,253
	31.	Household appliances, appliance repairs	364,993,342
	32.	Office furniture, business machines, and equipment	559,175,214
	33.	Radios, televisions, musical instruments, repairs thereto	324,747,443
	39.	Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)	114,980,474

Statistical Summary *Retail Sales and Use Tax*

	Code		Taxable Sales
General Merchandise Group	40.	Department stores, discount stores	$2,979,247,319
	41.	Dry goods, variety stores, fabric and yarn, trading stamp redemption stores	1,134,963,297
	42.	Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs	795,703,452
	49.	Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)	629,234,357
Lumber, Building Materials and Supply Group	50.	Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)	2,501,462,878
	51.	Cabinet shops, millwork, pre-cut lumber stock	150,416,954
	52.	Electrical supplies	316,562,922
	53.	Hardware supplies, locksmiths	280,268,034
	54.	Paint, wallpaper, glass	195,494,296
	55.	Plumbing, heating, refrigeration, air-conditioning, well drilling supplies	409,206,665
	59.	Other building supplies	395,184,400
Fuel Group	60.	Fuel oil	174,859,903
	61.	Bottled gas	42,818,463
	62.	Wood	1,850,141
	69.	Coal, other fuels	144,171,256
Machinery, Equipment, and Supplies Group	70.	Construction or road maintenance machinery, equipment, supplies	271,936,571
	71.	Professional equipment, supplies (dental supplies, etc.)	75,426,286
	72.	Service—establishment equipment, supplies (beauty supplies, welding supplies, snap-on tool dealers, etc.)	178,126,744
	79.	Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.	1,095,939,375
Miscellaneous Group	80.	Antiques	55,333,757
	81.	Books, stationery (paper products, printing, office supplies, business forms, etc.)	595,409,167
	82.	Cigar stores, newsstands	22,479,421
	83.	Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers	256,014,883
	84.	Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks	368,025,466
	85.	Jewelry, luggage, leather goods	263,910,520
	86.	Salvage, surplus, secondhand goods, pawnshops, flea markets	57,194,315
	87.	Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.	570,075,373
	88.	Vending machines sales	81,744,440
	89.	Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.	1,827,598,211
	90.	Hotels, motels, tourist camps, etc.	1,380,495,926
	00.	Other miscellaneous and unidentifiable	209,968,270
		Total	**$34,693,216,269**

Table 3.3

Sales Tax Distribution—Fiscal Year 1986-1987

Counties	Share of State Tax	Local 1%	Total
Accomack	$1,730,515.45	$1,363,796.57	$3,094,312.02
Albemarle	2,976,930.72	3,687,586.92	6,664,517.64
Alleghany	964,949.37	433,585.10	1,398,534.47
Amelia	635,239.79	200,724.09	835,963.88
Amherst	1,663,955.27	1,142,619.49	2,806,574.76
Appomattox	876,909.00	391,575.54	1,268,484.54
Arlington	6,322,976.67	13,099,750.19	19,422,726.86
Augusta	3,147,724.06	1,928,153.50	5,075,877.56
Bath	321,447.56	490,636.86	812,084.42
Bedford	2,670,533.44	659,005.01	3,329,538.45
Bland	407,843.48	67,242.03	475,085.51
Botetourt	1,538,329.03	660,975.07	2,199,304.10
Brunswick	1,124,254.24	414,287.82	1,538,542.06
Buchanan	2,956,814.64	1,206,817.04	4,163,631.68
Buckingham	792,873.08	222,636.18	1,015,509.26
Campbell	3,699,387.43	1,635,049.36	5,334,436.79
Caroline	1,366,141.11	427,559.84	1,793,700.95
Carroll	1,691,030.73	580,867.99	2,271,898.72
Charles City	371,596.32	47,520.24	419,116.56
Charlotte	923,765.05	274,588.19	1,198,353.24
Chesterfield	13,045,118.76	11,056,762.53	24,101,881.29
Clarke	645,115.65	255,166.48	900,282.13
Craig	266,640.56	61,290.53	327,931.09
Culpeper	1,544,362.16	1,517,483.08	3,061,845.24
Cumberland	620,006.36	142,723.96	762,730.32
Dickenson	1,478,602.34	463,629.04	1,942,231.38
Dinwiddie	1,252,993.99	400,584.92	1,653,578.91
Essex	596,917.12	657,953.76	1,254,870.88
Fairfax	46,793,345.64	56,800,006.60	103,593,352.24
Fauquier	2,804,445.48	2,280,426.71	5,084,872.19
Floyd	739,745.75	214,205.11	953,950.86
Fluvanna	627,265.31	171,354.91	798,620.22
Franklin	2,213,002.66	1,244,007.93	3,457,010.59
Frederick	2,681,584.50	1,829,082.03	4,510,666.53
Giles	1,167,079.49	675,208.01	1,842,287.50
Gloucester	1,740,638.79	1,097,050.13	2,837,688.92
Goochland	692,770.50	339,800.93	1,032,571.43
Grayson	1,001,623.05	243,967.10	1,245,590.15
Greene	693,772.80	165,916.09	859,688.89
Greensville	775,254.09	298,289.96	1,073,544.05
Halifax	2,167,116.54	839,553.44	3,006,669.98
Hanover	3,889,919.42	4,318,941.31	8,208,360.73
Henrico	11,920,441.25	20,828,986.26	32,749,427.51
Henry	3,866,665.68	2,285,530.12	6,152,195.80
Highland	139,990.51	48,560.90	188,551.41

Statistical Summary *Retail Sales and Use Tax*

Counties	Share of State Tax	Local 1%	Total
Isle of Wight	$1,591,941.32	$903,218.31	$2,495,159.63
James City	1,690,670.77	2,769,209.75	4,459,880.52
King George	467,158.48	57,513.64	524,672.12
King & Queen	795,994.68	313,439.61	1,109,434.29
King William	665,508.00	344,732.26	1,010,240.26
Lancaster	505,286.64	656,846.10	1,162,132.74
Lee	2,082,037.27	594,369.78	2,676,407.05
Loudoun	4,613,466.10	6,209,058.41	10,822,524.51
Louisa	1,376,802.11	484,423.49	1,861,225.60
Lunenburg	790,821.91	269,108.01	1,059,929.92
Madison	715,504.62	327,195.71	1,042,700.33
Mathews	469,510.26	206,129.77	675,640.03
Mecklenburg	1,904,723.68	1,597,349.51	3,502,073.19
Middlesex	434,335.75	300,526.33	734,862.08
Montgomery	3,359,173.94	3,262,596.64	6,621,770.58
Nelson	784,082.34	361,029.16	1,145,111.50
New Kent	787,956.43	220,423.98	1,008,380.41
Northampton	1,088,580.35	692,152.14	1,780,732.49
Northumberland	515,634.03	249,386.24	765,020.27
Nottoway	980,790.29	582,440.05	1,563,230.34
Orange	1,286,034.99	775,262.87	2,061,297.86
Page	1,262,881.49	755,924.41	2,018,805.90
Patrick	1,115,406.76	354,586.02	1,469,992.78
Pittsylvania	4,391,292.20	1,194,679.85	5,585,972.05
Powhatan	841,603.93	277,996.16	1,119,600.09
Prince Edward	1,076,350.58	1,045,555.73	2,121,906.31
Prince George	1,860,769.24	469,059.54	2,329,828.78
Prince William	14,161,656.41	11,866,477.93	26,028,134.34
Pulaski	2,445,513.83	1,454,765.96	3,900,279.79
Rappahannock	352,155.91	130,931.68	483,087.59
Richmond	433,740.71	620,277.22	1,054,017.93
Roanoke	5,048,453.39	4,187,046.84	9,235,500.23
Rockbridge	1,011,945.38	692,619.21	1,704,564.59
Rockingham	3,566,433.06	1,603,454.69	5,169,887.75
Russell	2,143,045.78	817,234.81	2,960,280.59
Scott	1,651,555.89	756,475.98	2,408,031.87
Shenandoah	1,763,683.24	1,330,148.25	3,093,831.49
Smyth	2,274,830.93	1,325,605.82	3,600,436.75
Southampton	1,176,181.58	272,420.37	1,448,601.95
Spotsylvania	3,346,408.02	3,399,510.10	6,745,918.12
Stafford	3,758,379.51	1,630,596.60	5,388,976.11
Surry	380,147.64	118,958.13	499,105.77
Sussex	870,769.57	314,287.09	1,185,056.66
Tazewell	3,552,496.61	2,378,951.57	5,931,448.18
Warren	1,598,043.29	1,285,887.03	2,883,930.32
Washington	3,164,769.56	1,675,215.76	4,839,985.32
Westmoreland	907,617.39	428,009.15	1,335,626.54
Wise	3,524,543.06	1,923,943.30	5,448,486.36
Wythe	1,832,665.41	1,257,948.78	3,090,614.19
York	2,961,862.14	2,198,629.25	5,160,491.39
Total Counties	**$238,928,851.31**	**$204,115,067.86**	**$443,043,919.17**

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1986-1987

Cities	Share of State Tax	Local 1%	Total
Alexandria	$4,330,329.83	$11,653,919.87	$15,984,249.70
Bedford	351,406.96	551,472.36	902,879.32
Bristol	1,103,871.25	2,216,567.76	3,320,439.01
Buena Vista	453,195.28	280,325.05	733,520.33
Charlottesville	1,750,627.06	4,566,810.15	6,317,437.21
Chesapeake	9,199,871.68	7,260,515.32	16,460,387.00
Clifton Forge	268,749.23	226,181.16	494,930.39
Colonial Heights	1,032,786.99	948,810.91	1,981,597.90
Covington	435,532.98	633,186.09	1,068,719.07
Danville	2,995,528.11	3,647,571.18	6,643,099.29
Emporia	282,829.52	516,255.26	799,084.78
Fairfax	1,135,373.87	5,007,815.93	6,143,189.80
Falls Church	440,914.13	2,606,162.27	3,047,076.40
Franklin	498,730.58	652,100.24	1,150,830.82
Fredericksburg	906,576.59	2,670,406.73	3,576,983.32
Galax	345,840.30	883,855.90	1,229,696.20
Hampton	7,542,055.34	9,136,903.79	16,678,959.13
Harrisonburg	986,938.32	3,876,944.37	4,863,882.69
Hopewell	1,500,230.87	1,216,533.84	2,716,764.71
Lexington	236,254.68	404,329.72	640,584.40
Lynchburg	3,676,594.25	6,404,325.10	10,080,919.35
Manassas	1,200,945.37	2,703,864.42	3,904,809.79
Manassas Park	547,515.05	238,148.77	785,663.82
Martinsville	986,897.32	1,673,435.50	2,660,332.82
Newport News	10,763,817.24	8,012,381.18	18,776,198.42
Norfolk	14,782,024.35	20,424,042.40	35,206,066.75
Norton	384,163.22	600,273.27	984,436.49
Petersburg	2,367,733.51	3,417,393.68	5,785,127.19
Poquoson	761,585.38	214,380.54	975,965.92
Portsmouth	6,643,620.18	5,257,642.92	11,901,263.10
Radford	590,037.60	628,208.06	1,218,245.66
Richmond	13,528,223.81	18,719,796.23	32,248,020.04
Roanoke	7,351,876.94	10,519,561.92	17,871,438.86
Salem	1,302,860.00	2,422,168.12	3,725,028.12
South Boston	475,210.55	537,457.96	1,012,668.51
Staunton	1,072,881.69	1,639,263.80	2,712,145.49
Suffolk	3,778,208.92	2,165,384.54	5,943,593.46
Virginia Beach	23,969,944.14	21,820,205.47	45,790,149.61
Waynesboro	1,053,402.07	1,453,823.28	2,507,225.35
Williamsburg	238,630.38	2,516,137.89	2,754,768.27
Winchester	1,083,652.30	3,295,616.32	4,379,268.62
Total Cities	**$132,357,467.84**	**$173,620,179.27**	**$305,977,647.11**
Aggregate	**$371,286,319.15**	**$377,735,247.13**	**$749,021,566.28**

Note: The state and local sales tax base is not same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1

Aircraft Sales and Use Tax
Fiscal Years 1978-1987

Fiscal Year Ending June 30	Amount*
1978	$652,920
1979	709,237
1980	769,482
1981	685,711
1982	1,098,769
1983	826,095
1984	828,118
1985	757,533
1986	952,369
1987	1,889,593

**Includes penalty and interest.*

Figure 8

Aircraft Sales and Use Tax
Collections in Millions
Fiscal Years 1978-1987

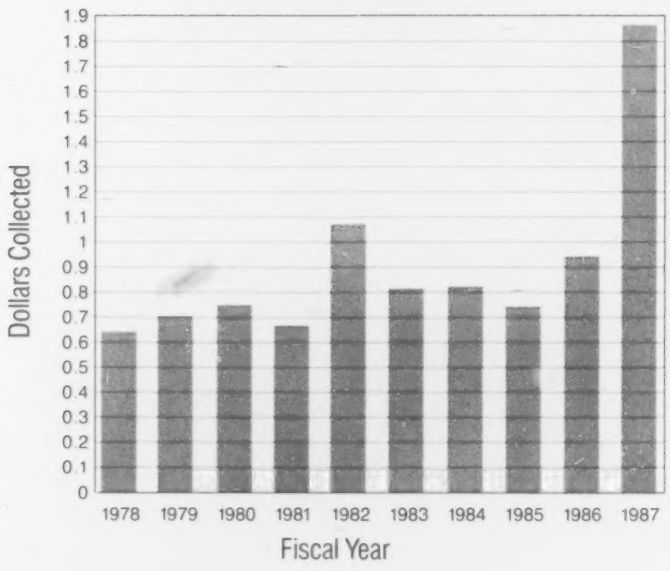


Table 4.2

Inheritance Taxes, Gift Taxes†, Estate Taxes‡ Fiscal Years 1978-1987*

Fiscal Year Ending June 30	Inheritance Taxes Amount*	Gift Taxes Amount†	Estate Taxes Amount‡
1978	$23,359,432	$1,141,088	——
1979	25,635,089	1,035,169	——
1980	26,950,815	797,336	——
1981	12,299,091	344,216	$8,174,071
1982	2,720,530	435,278	19,621,952
1983	1,273,365.00	63,307	17,378,685
1984	779,992	327,402	26,117,751
1985	450,791	172,469	28,475,941
1986	863,549	13,935	19,787,587
1987	240,722	13,851	33,109,145

**Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.*
†Gift tax repealed and replaced with an estate tax effective January 1, 1980.
‡Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Figure 9

Inheritance Taxes, Gift Taxes, Estate Taxes Collections in Millions Fiscal Years 1978-1987

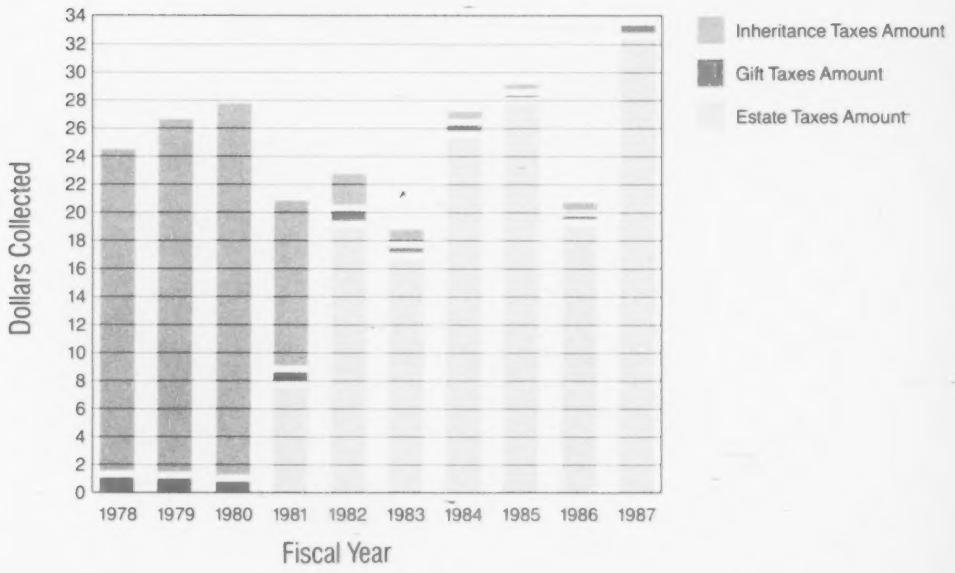


Table 4.3

State Recordation Taxes
Fiscal Years 1978-1987

Fiscal Year Ending June 30	Amount
1978	$29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951
1986	76,626,061
1987	105,262,727

Figure 10

State Recordation Taxes
Collections in Millions
Fiscal Years 1978-1987

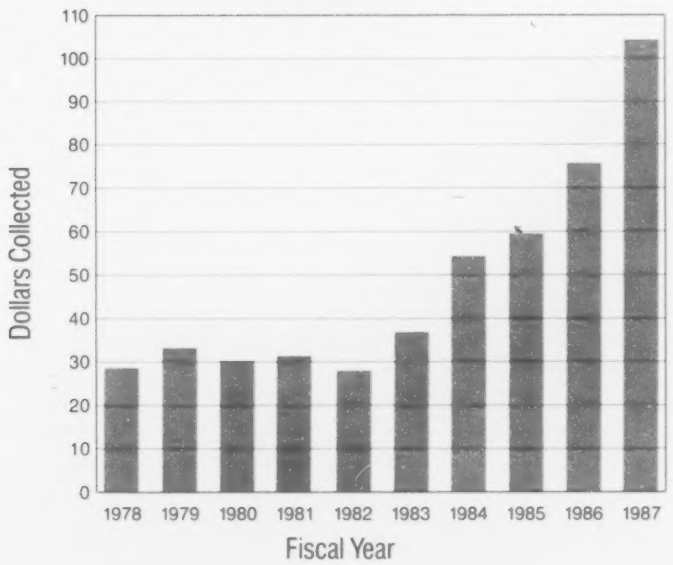


Table 4.4

Malt Beverage and Tobacco Products Excise Taxes Fiscal Years 1978-1987

Fiscal Year Ending June 30	Malt Beverage Amount	Tobacco Products Amount
1978	$29,653,762	$17,925,900
1979	31,262,150	17,478,106
1980	31,465,473	17,282,633
1981	32,773,246	17,865,880
1982	33,059,580	17,838,405
1983	33,661,946	17,478,765
1984	34,873,153	16,994,671
1985	31,756,775	17,040,898
1986	35,854,330	17,237,522
1987	37,799,530	17,111,650

Figure 11

Malt Beverage and Tobacco Products Excise Taxes, Collections in Millions Fiscal Years 1978-1987

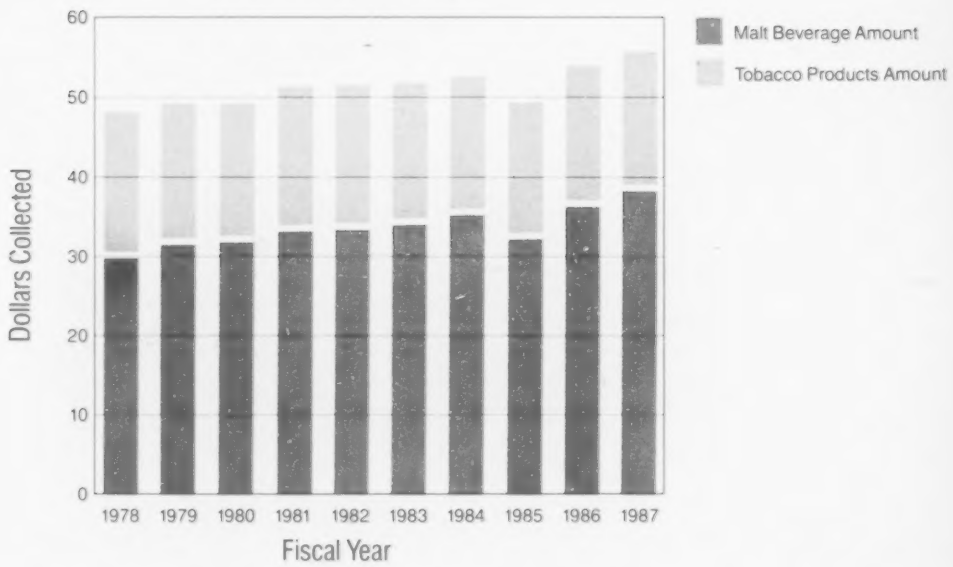


Table 4.5

Miscellaneous Excise Taxes
Fiscal Years 1978-1987

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs
1978	$537,238	$48,394	$137,572	$70,468
1979	593,431	51,786	129,741	74,501
1980	615,704	49,059	133,215	114,915*
1981	663,101	78,408	63,229	155,311
1982	924,242†	82,956	135,880	146,159
1983	1,071,065	118,725	159,463	132,194
1984	1,207,326‡	121,477	148,898‡	156,907
1985	1,297,400	152,800	255,305§	158,804
1986	1,313,847	196,272	244,202	150,393
1987	1,347,102	203,094	317,489	122,501

*Rate increase July 1, 1979.
†Rate increase July 1, 1981.
‡Rate increase July 1, 1983.
§Rate increase July 1, 1984.

Figure 12

Miscellaneous Taxes
Collections in Millions
Fiscal Years 1978-1987

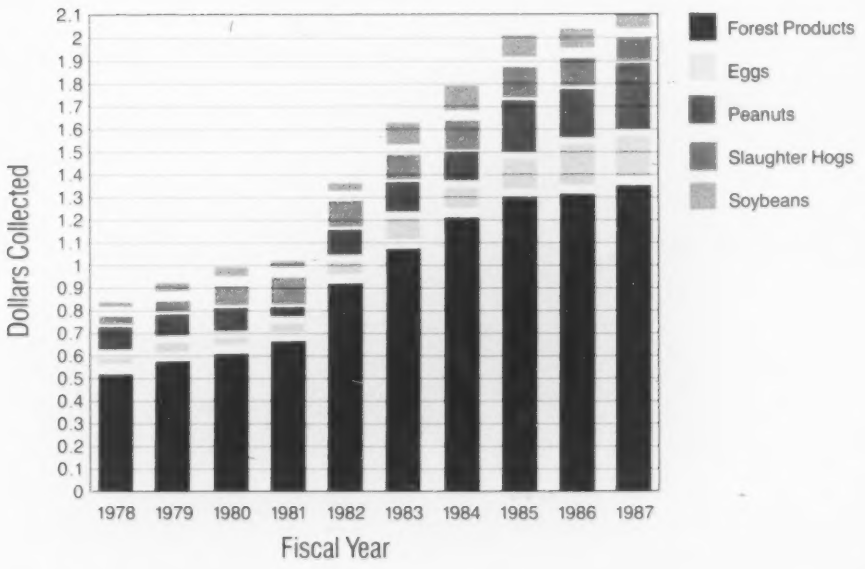


Table 4.6

Statement Showing Assessment for the Tax Year Beginning January 1, 1987, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$1,174,789,031	$2,038,458,465	$3,213,247,496
Deductions of assessed value of real estate otherwise taxed in this State	272,776,947	608,830,332	881,607,279
Deductions of book value of tangible personal property otherwise taxed in this State	14,520,763	28,274,620	42,795,383
Reserve for loan losses included in undivided profits or capital reserves	889,802	8,430,926	9,320,728
Other deductions (Totals)	147,142,554	243,941,620	391,084,174
(a) U.S. obligations	134,121,607	165,983,097	300,104,704
(b) Surplus and retained earnings of non-banking subsidiaries	13,020,947	77,265,106	90,286,053
(c) Miscellaneous deductions	0	693,417	693,417
Net taxable capital	739,458,965	1,148,980,967	1,888,439,932
Taxes at $1.00 per $100.00 of net capital	7,394,590	11,489,810	18,884,400*

**Of this amount, $3,767,111 was paid into the State treasury, $15,100,089 was paid into the treasuries of certain counties, cities, and towns, and a credit of $4,025 was given to certain counties and $13,175 to certain cities.*

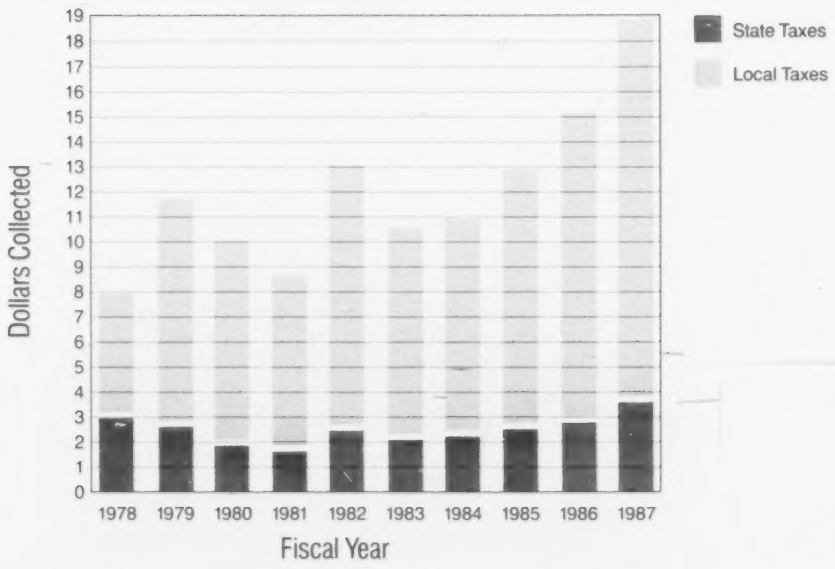
Table 4.7

Franchise Tax on Net Capital of Banks and Trust Companies—Fiscal Years 1978-1987

Fiscal Year Ending June 30	State Taxes	Local Taxes
1978	$3,161,065	$5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,040	7,118,348
1982	2,640,577	10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860
1986	2,911,481	12,269,430
1987	3,767,111	15,100,089

Figure 13

Franchise Tax on Net Capital Collections in Millions Fiscal Years 1978-1987



Statistical Summary *Property Tax*

Table 5.1

Assessed Values—Tax Years 1977-1986

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1977	$47,623,494,666	$4,096,625,888	$959,261,397	$203,753,988	$3,910,383,885
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281
1985	149,824,214,588	13,238,575,927	2,755,900,738	354,146,274	12,064,573,235
1986	166,460,429,887	14,861,808,984	3,038,676,828	406,342,018	14,336,881,271

Table 5.2

Levies Assessed—Tax Years 1977-1986

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1977	$768,653,095	$165,350,365	$27,192,011	$3,421,990	$71,968,138
1978	829,872,932	187,603,225	29,844,572	3,956,842	74,339,748
1979	874,707,772	215,557,561	35,154,136	4,285,013	76,748,829
1980	982,371,259	237,316,821	40,940,988	4,909,406	78,580,197
1981	1,114,746,631	271,128,547	47,116,160	4,936,231	85,820,685
1982	1,226,657,479	315,402,776	51,354,597	5,049,299	89,886,934
1983	1,303,507,153	345,657,755	58,255,469	4,849,875	96,912,650
1984	1,413,092,177	423,088,766	62,753,597	5,163,738	96,260,001
1985	1,519,835,240	482,123,318	65,968,841	5,373,317	102,740,324
1986	1,683,080,997	538,486,692	72,936,710	5,752,340	115,448,564

Table 5.3

Average Nominal Tax Rates Tax Years 1977-1986*

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1977	$1.61	$4.04	$2.83	$1.68	$1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	0.98
1982	1.03	3.72	2.33	1.37	0.90
1983	1.02	3.72	2.37	1.36	0.87
1984	1.02	3.63	2.41	1.36	0.85
1985	1.01	3.64	2.39	1.52	0.85
1986	1.01	3.62	2.40	1.42	0.81

**Per $100 of Assessed Value.*

Table 5.4

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1986—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Value of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Accomack	602	$351,436,300	$302,099,200	$350,965,060	$702,401,360	$653,064,260	$4,194,157.73
Albemarle	741	939,519,450	621,815,450	1,428,507,950	2,368,027,400	2,050,323,400	15,787,490.18
Alleghany	444	77,853,485	68,369,660	188,231,910	266,085,395	256,601,570	1,744,890.89
Amelia	366	158,724,810	128,087,520	85,457,110	244,181,920	213,544,630	1,217,204.39
Amherst	470	154,658,470	141,842,990	298,559,015	453,217,485	440,402,005	2,774,539.67
Appomattox	345	91,978,800	91,978,800	116,654,700	208,633,500	208,633,500	1,314,391.05
Arlington	24	3,926,592,000	3,926,592,000	6,311,895,700	10,238,487,700	10,238,487,700	96,241,784.38
Augusta	980	503,958,100	360,169,280	828,979,900	1,332,938,000	1,189,149,180	6,897,065.25
Bath	540	64,754,075	64,754,075	102,400,000	167,154,075	167,154,075	651,900.90
Bedford	764	412,455,820	309,275,225	577,560,130	990,015,950	886,835,355	5,049,699.67
Bland	369	46,875,960	37,877,630	51,528,330	98,404,290	89,405,960	670,544.70
Botetourt	549	200,795,170	153,649,420	328,146,610	528,941,780	481,796,030	3,613,474.94
Brunswick	579	198,514,500	198,514,500	122,219,859	320,734,359	320,734,359	1,475,378.63
Buchanan	508	509,712,200	509,712,200	421,190,000	930,902,200	930,902,200	5,119,962.10
Buckingham	582	179,401,100	179,401,100	104,016,400	283,417,500	283,417,500	1,162,011.75
Campbell	511	257,994,130	224,404,450	629,425,320	887,419,450	853,829,770	3,842,238.00
Caroline	549	206,961,170	183,958,320	190,711,160	397,672,330	374,669,480	2,397,885.00
Carroll	494	219,325,750	219,325,750	290,386,550	509,712,300	509,712,300	2,166,330.82
Charles City	204	85,994,594	85,994,594	55,029,130	141,023,724	141,023,724	1,621,772.83
Charlotte	471	127,878,080	127,878,080	102,167,930	230,046,010	230,046,010	1,150,230.05
Chesterfield	446	1,475,480,879	1,369,193,612	3,540,135,140	5,015,616,019	4,909,328,752	51,057,019.00
Clarke	174	179,538,300	127,825,400	224,511,100	404,049,400	352,336,500	2,466,355.50
Craig	336	52,522,070	52,522,070	38,857,990	92,380,060	92,380,060	508,090.36
Culpeper	389	323,286,326	207,179,154	429,585,836	752,872,162	636,764,990	3,884,267.30
Cumberland	292	77,275,210	77,275,210	87,936,090	165,211,300	165,211,300	512,155.03
Dickenson	335	264,991,540	264,991,540	213,722,622	478,714,162	478,714,162	2,537,185.06
Dinwiddie	501	213,445,340	164,591,580	198,809,100	412,254,440	363,400,680	2,907,205.44
Essex	264	148,079,050	148,079,050	152,704,800	300,783,850	300,783,850	1,353,527.34
Fairfax	409	10,331,721,155	10,319,806,205	23,577,155,338	33,908,876,493	33,896,961,543	460,796,053.00
Fauquier	660	895,912,400	581,068,000	959,746,700	1,855,659,100	1,540,814,700	10,169,377.26
Floyd	383	119,960,610	119,960,610	125,057,150	245,017,760	245,017,760	1,592,615.45
Fluvanna	288	169,625,984	118,827,349	160,913,216	330,539,200	279,740,565	1,538,578.33
Franklin	721	341,695,132	298,510,094	534,632,770	876,327,902	833,142,864	4,165,708.90
Frederick	427	390,151,720	296,411,665	590,781,921	980,933,641	887,193,586	5,589,318.82
Giles	363	91,843,300	67,186,900	205,722,940	297,566,240	272,909,840	1,664,750.02
Gloucester	257	404,770,750	345,328,130	469,627,200	874,397,950	814,955,330	4,926,467.75
Goochland	295	216,512,090	203,048,110	180,295,700	396,807,790	383,343,810	2,760,075.42
Grayson	451	144,435,500	144,435,500	141,043,200	285,478,700	285,478,700	1,451,064.69
Greene	153	103,560,585	72,800,705	113,838,920	217,399,505	186,639,625	1,399,817.00
Greensville	300	102,582,380	102,582,380	106,288,780	208,871,160	208,871,160	939,920.35
Halifax	803	246,638,300	246,638,300	268,165,740	514,804,040	514,804,040	1,853,294.54
Hanover	471	581,644,100	441,250,600	938,707,700	1,520,351,800	1,379,958,300	9,195,165.05
Henrico	234	1,510,794,921	1,463,445,021	4,205,316,104	5,716,111,025	5,668,761,125	55,584,392.22
Henry	384	230,873,100	225,410,660	751,514,960	982,388,060	976,925,620	5,275,371.34
Highland	416	88,657,000	88,657,000	38,286,300	126,943,300	126,943,300	634,716.50
Isle of Wight	360	316,676,020	197,966,959	390,369,523	707,045,543	588,336,482	3,000,516.06
James City	177	481,196,800	418,693,535	753,401,700	1,234,598,500	1,172,095,235	8,087,457.12
King George	183	116,377,500	80,826,000	155,264,600	271,642,100	236,090,600	2,077,597.36
King & Queen	327	100,824,920	100,824,920	53,438,660	154,263,580	154,263,580	1,264,963.12
King William	286	141,879,400	95,537,100	137,048,100	278,927,500	232,585,200	1,453,047.04
Lancaster	153	193,557,000	193,557,000	262,005,400	455,562,400	455,562,400	1,776,693.36
Lee	438	151,954,285	151,954,285	236,156,135	388,110,420	388,110,420	2,134,607.82
Loudoun	517	1,976,079,210	1,252,683,510	1,976,403,150	3,952,482,360	3,229,086,660	32,936,684.39
Louisa	517	303,112,900	208,970,910	242,113,100	545,226,000	451,084,010	1,804,336.04
Lunenburg	443	136,436,700	136,436,700	115,204,900	251,641,600	251,641,600	1,434,357.12

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1986—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Value of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Madison	327	$187,712,750	$110,543,110	$161,598,700	$349,311,450	$272,141,810	$1,932,206.86
Mathews	105	132,838,930	132,838,930	138,590,980	271,429,910	271,429,910	1,492,864.66
Mecklenburg	675	260,050,800	260,050,800	305,818,000	565,868,800	565,868,800	2,376,648.96
Middlesex	138	160,398,550	135,523,830	190,614,550	351,013,100	326,138,380	1,271,940.82
Montgomery	392	338,538,650	304,070,290	750,685,360	1,089,224,010	1,054,755,650	7,805,191.81
Nelson	471	247,523,855	201,494,695	283,450,620	530,974,475	484,945,315	2,861,177.36
New Kent	221	171,071,900	163,231,300	133,776,800	304,848,700	297,008,100	2,613,671.28
Northampton	357	136,446,500	136,446,500	126,074,700	262,521,200	262,521,200	2,010,160.04
Northumberland	223	197,809,179	197,809,179	207,102,684	404,911,863	404,911,863	2,024,559.35
Nottoway	308	122,404,290	109,333,693	149,277,080	271,681,370	258,610,773	1,137,887.29
Orange	355	253,346,700	197,779,200	333,284,000	586,630,700	531,063,200	3,186,379.20
Page	316	162,983,453	105,539,430	271,850,548	434,834,001	377,389,978	2,000,166.88
Patrick	469	148,881,520	148,881,520	204,557,780	353,439,300	353,439,300	1,519,790.00
Pittsylvania	1,012	382,027,430	317,685,590	737,357,710	1,119,385,140	1,055,043,300	3,692,660.15
Powhatan	272	155,246,110	118,740,472	180,834,550	336,080,660	299,575,022	2,276,770.22
Prince Edward	357	111,016,300	107,201,950	139,359,500	250,375,800	246,561,450	1,208,151.11
Prince George	281	188,252,050	133,274,357	246,830,900	435,082,950	380,105,257	2,964,821.52
Prince William	332	1,737,375,100	1,554,654,300	3,559,990,800	5,297,365,900	5,114,645,100	76,045,501.36
Pulaski	340	194,056,610	169,411,130	491,225,160	685,281,770	660,636,290	3,303,181.45
Rappahannock	267	147,157,800	100,513,150	111,981,450	259,139,250	212,494,600	1,232,468.68
Richmond	203	74,402,916	74,402,916	84,679,650	159,082,566	159,082,566	954,495.40
Roanoke	246	466,837,540	432,676,440	1,437,739,500	1,904,577,040	1,870,415,940	21,509,945.18
Rockbridge	598	191,076,700	144,287,200	251,601,160	442,677,860	395,888,360	1,979,441.80
Rockingham	853	501,012,700	384,230,730	896,375,220	1,397,387,920	1,280,605,950	6,531,090.35
Russell	483	220,396,372	161,930,868	232,977,500	453,373,872	394,908,368	2,566,904.36
Scott	539	141,414,601	141,414,601	193,058,900	334,473,501	334,473,501	1,939,946.30
Shenandoah	507	353,471,400	273,771,400	503,797,900	857,269,300	777,569,300	4,276,631.15
Smyth	435	170,287,035	141,952,471	382,095,899	552,382,934	524,048,370	2,620,241.00
Southampton	599	274,157,200	274,157,200	231,129,500	505,286,700	505,286,700	1,869,560.79
Spotsylvania	407	467,768,542	364,775,363	678,374,468	1,146,143,010	1,043,149,836	7,302,050.69
Stafford	277	413,044,575	314,983,585	775,814,940	1,188,859,515	1,090,798,525	13,089,582.30
Surry	306	155,611,200	155,611,200	72,417,110	228,028,310	228,028,310	912,113.24
Sussex	496	165,822,037	165,822,037	80,917,148	246,739,185	246,739,185	1,258,373.89
Tazewell	522	320,407,270	276,304,270	568,739,246	889,146,516	845,043,516	4,732,243.62
Warren	219	215,354,800	184,511,000	378,420,400	593,775,200	562,931,400	2,589,484.44
Washington	571	378,231,060	253,775,385	609,365,305	987,596,365	863,140,690	5,265,160.94
Westmoreland	250	171,150,381	145,893,541	223,899,021	395,049,402	369,792,562	2,662,507.30
Wise	411	322,720,675	322,720,675	480,347,174	803,067,849	803,067,849	2,288,791.69
Wythe	460	199,518,020	169,728,171	303,857,130	503,375,150	473,585,301	2,083,775.54
York	135	491,194,200	467,026,200	793,509,900	1,284,704,100	1,260,536,100	7,185,055.77
Total Counties	**38,980**	**$42,468,494,142**	**$37,875,174,687**	**$73,063,174,292**	**$115,531,668,434**	**$110,938,348,984**	**$1,066,759,298.78**

**Virginia Department of Highways.*

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1986—by Locality

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Value of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Alexandria	15	$1,878,146,794	$1,878,146,794	$3,973,536,460	$5,851,683,254	$5,851,683,254	$80,838,950.08
Bedford	7	24,266,700	24,266,700	103,833,200	128,099,900	128,099,900	1,011,989.21
Bristol	12	72,351,963	72,351,963	307,102,620	379,454,583	379,454,583	4,098,109.61
Buena Vista	7	18,081,150	17,730,675	78,474,625	96,555,775	96,205,300	885,082.44
Charlottesville	10	209,074,800	209,074,800	817,264,400	1,026,339,200	1,026,339,200	11,597,632.96
Chesapeake	367	1,240,604,500	1,078,813,098	2,336,180,900	3,576,785,400	3,414,993,998	35,471,415.54
Clifton Forge	3	8,458,287	8,458,287	52,734,160	61,192,447	61,192,447	734,304.12
Colonial Heights	8	101,880,000	101,880,000	270,812,120	372,692,120	372,692,120	4,658,651.51
Covington	4	21,961,225	21,961,225	109,826,850	131,788,075	131,788,075	777,576.24
Danville	16	101,989,010	101,989,010	607,061,750	709,050,760	709,050,760	5,388,786.63
Emporia	2	19,533,220	19,533,220	80,947,140	100,480,360	100,480,360	753,607.82
Fairfax	6	312,324,800	312,324,800	723,555,900	1,035,880,700	1,035,880,700	11,201,863.84
Falls Church	2	252,527,100	252,257,100	377,878,900	630,406,000	630,406,000	6,177,978.80
Franklin	8	36,050,900	36,050,900	125,577,200	161,628,100	161,628,100	1,353,990.22
Fredericksburg	10	123,155,570	114,375,900	391,169,250	514,324,820	505,545,150	6,167,651.40
Galax	7	27,065,200	27,065,200	119,893,750	146,958,950	146,958,950	1,205,063.39
Hampton	72	583,420,500	579,909,600	2,231,947,900	2,815,369,400	2,811,857,500	32,336,361.25
Harrisonburg	18	163,018,900	153,088,300	490,361,900	653,380,800	643,450,200	4,632,841.44
Hopewell	11	89,699,400	89,699,400	325,070,100	414,769,500	414,769,500	4,562,464.50
Lexington	2	22,188,900	22,188,900	90,952,000	113,140,900	113,140,900	1,187,969.90
Lynchburg	50	223,164,530	217,049,630	1,157,511,450	1,380,675,980	1,374,561,080	15,395,084.08
Manassas	10	236,782,900	231,023,700	615,738,800	852,520,700	846,762,500	9,653,092.50
Manassas Park	2	37,814,457	37,814,457	94,894,022	132,708,479	132,708,479	2,362,210.95
Martinsville	10	70,205,300	70,205,300	285,877,350	356,082,650	356,082,650	2,706,228.14
Newport News	118	935,701,950	930,554,150	3,074,436,650	4,010,138,600	4,004,990,800	44,512,538.46
Norfolk	64	965,015,500	965,015,500	3,690,934,960	4,655,950,460	4,655,950,460	58,199,380.75
Norton	4	29,650,800	29,650,800	58,780,000	88,430,800	88,430,800	619,015.60
Petersburg	23	146,331,400	139,988,600	491,001,500	637,332,900	630,990,100	9,401,752.49
Poquoson	10	89,889,027	89,889,027	214,029,300	303,918,327	303,918,327	2,598,501.70
Portsmouth	46	454,164,710	453,854,110	1,436,815,800	1,890,980,510	1,890,669,910	24,582,283.00
Radford	8	41,309,420	40,921,580	179,752,450	221,061,870	220,674,030	1,655,055.35
Richmond	63	1,125,336,320	1,125,336,320	4,284,501,440	5,409,837,760	5,409,837,760	79,524,615.33
Roanoke	43	376,996,767	375,151,017	1,483,931,162	1,860,927,929	1,859,082,179	24,005,774.00
Salem	14	110,214,500	110,214,500	402,725,450	512,939,950	512,939,950	6,411,749.38
South Boston	5	24,802,370	24,802,370	98,091,995	122,894,365	122,894,365	1,204,365.32
Staunton	9	79,498,940	79,498,940	331,901,460	411,400,400	411,400,400	4,525,404.40
Suffolk	430	429,915,832	283,624,025	679,515,830	1,109,431,662	963,139,855	9,161,089.01
Virginia Beach	311	4,425,516,221	4,189,480,747	7,396,468,734	11,821,984,955	11,585,949,481	92,687,955.12
Waynesboro	13	96,842,400	94,050,580	356,678,700	453,521,100	450,729,280	4,372,074.00
Williamsburg	9	146,368,900	146,368,900	287,096,500	433,465,400	433,465,400	2,254,020.08
Winchester	9	116,142,900	116,142,900	415,143,200	531,286,100	531,286,100	5,047,217.95
Total Cities	**1,838**	**$15,467,463,063**	**$14,872,073,025**	**$40,650,007,878**	**$56,117,470,941**	**$55,522,080,903**	**$616,321,698.51**
Aggregate	**40,818**	**$57,935,957,205**	**$52,747,247,712**	**$113,713,182,170**	**$171,649,139,375**	**$166,460,429,887**	**$1,683,080,997.29**

**Virginia Department of Highways.*

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1986—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Accomack	$81.735.602	$2.298.342.67	$8.254.841	$281.920.78	—	—	$89.990.443	$2.580.263.45	$53.180.083	$358.576.35
Albemarle	150.036.721	6.208.895.00	18.535.770	815.734.00	—	—	168.572.491	7.024.629.00	110.759.410	890.314.49
Alleghany	17.124.729	843.594.59	20.103.645	1.196.166.90	—	—	37.228.374	2.039.761.49	26.031.593	213.689.25
Amelia	25.923.773	554.593.97	3.111.962	45.791.39	—	—	29.035.735	604.385.36	13.157.816	75.336.60
Amherst	31.084.359	1.136.604.58	4.251.960	212.598.00	$2.499.150	$98.716.70	37.835.469	1.447.919.28	37.819.608	238.520.42
Appomattox	21.133.390	540.956.74	3.104.930	108.672.55	2.710.480	27.104.80	26.948.800	676.734.09	33.176.271	212.057.12
Arlington	574.145.559	25.836.924.95	3.852.940	173.382.38	—	—	577.998.499	26.010.307.33	512.301.438	4.835.193.25
Augusta	76.562.331	2.373.432.26	16.813.620	521.222.22	—	—	93.375.951	2.894.654.48	97.986.380	589.924.20
Bath	19.944.650	145.260.39	200.000	1.500.00	—	—	20.144.650	146.760.39	1.363.936.103	5.323.892.08
Bedford	57.996.595	1.611.419.36	7.322.950	322.209.80	3.043.370	66.954.14	68.362.915	2.000.583.30	112.731.754	688.058.17
Bland	4.438.280	138.590.14	229.950	16.786.35	147.520	10.768.96	4.815.750	166.145.45	6.915.753	52.054.50
Botetourt	28.822.710	1.454.011.24	8.568.770	514.126.20	3.946.740	205.230.48	41.338.220	2.173.367.92	69.544.949	528.363.26
Brunswick	30.011.590	1.010.261.94	2.238.500	89.540.00	4.709.660	56.515.92	36.959.750	1.156.317.86	24.915.728	114.612.33
Buchanan	80.830.400	1.330.765.80	117.995.800	2.300.918.10	1.891.500	37.830.00	200.717.700	3.669.513.90	68.362.070	378.868.46
Buckingham	23.029.672	541.441.97	1.162.911	33.724.44	1.772.379	17.723.79	25.964.962	592.890.20	44.953.654	184.599.48
Campbell	109.206.280	2.713.623.84	32.038.640	1.009.217.16	9.731.160	306.531.54	150.976.080	4.029.372.54	103.522.765	475.741.99
Caroline	29.869.930	1.194.797.20	1.992.120	66.736.01	1.902.430	63.731.40	33.764.480	1.325.264.61	41.773.172	285.535.62
Carroll	34.404.100	814.893.47	2.687.070	80.612.10	2.905.540	66.827.42	39.996.710	962.332.99	32.857.524	140.473.19
Charles City	14.836.940	524.892.12	2.008.400	34.343.64	216.400	6.059.20	17.061.740	565.294.96	12.421.000	142.841.54
Charlotte	15.239.670	457.936.97	1.520.120	63.845.04	556.850	17.819.20	17.316.640	539.601.21	32.341.503	161.996.13
Chesterfield	537.331.984	18.680.803.71	207.209.252	2.073.113.53	—	—	744.541.236	20.753.917.24	573.252.342	6.023.213.41
Clarke	26.231.885	1.040.777.90	2.288.245	22.882.45	257.500	1.802.50	28.777.630	1.065.462.85	17.610.940	123.371.70
Craig	4.510.600	132.548.21	167.035	9.186.93	206.990	7.244.66	4.884.625	148.979.80	5.787.576	37.816.70
Culpeper	36.766.887	1.705.206.35	10.031.131	501.556.55	8.771.533	219.288.71	55.569.551	2.426.051.61	56.237.768	362.608.14
Cumberland	11.129.780	442.935.66	—	—	1.548.914	6.195.65	12.678.694	449.131.31	30.966.399	95.995.84
Dickenson	14.335.881	889.986.18	8.908.055	2.120.117.09	534.746	56.148.33	23.778.682	3.066.251.60	35.358.531	219.322.47
Dinwiddie	45.897.351	1.849.197.70	2.134.831	70.449.43	—	—	48.032.182	1.919.647.13	55.611.495	448.418.19
Essex	22.925.510	721.167.78	761.654	26.657.89	2.279.115	85.467.05	25.966.279	833.292.72	11.395.506	51.445.27
Fairfax	3.011.132.836	123.690.593.97	77.152.251	2.893.209.82	—	—	3.088.285.087	126.583.803.79	982.089.551	13.509.657.82
Fauquier	137.631.680	4.606.140.13	8.576.100	309.675.45	23.933.240	2.393.20	170.541.020	4.918.208.78	98.109.991	665.913.20
Floyd	24.507.534	283.082.75	1.222.671	15.283.40	570.176	19.956.17	26.300.381	318.322.32	17.397.920	113.367.70
Fluvanna	21.971.760	742.960.69	568.500	11.372.00	1.020.260	15.814.03	23.560.620	770.146.72	100.080.327	555.760.82
Franklin	39.449.436	1.179.993.35	2.078.951	112.263.30	3.064.079	165.460.20	44.592.466	1.457.716.85	50.647.045	259.468.92
Frederick	94.816.197	3.744.006.68	24.153.410	1.050.673.46	5.648.307	225.932.28	124.617.914	5.020.612.42	77.427.800	507.519.56
Giles	19.454.990	945.755.50	10.884.687	761.928.09	2.377.960	114.142.08	32.717.637	1.821.825.67	75.004.970	457.350.31
Gloucester	47.469.442	1.542.756.87	646.320	21.005.40	—	—	48.115.762	1.563.762.27	29.055.656	183.824.59
Goochland	36.421.360	1.365.361.45	2.675.130	107.005.20	—	—	39.096.490	1.472.366.65	28.901.802	208.211.03
Grayson	7.437.360	200.570.10	1.325.370	86.508.51	300.770	20.080.31	9.063.500	307.158.92	15.438.904	78.283.87
Greene	6.114.610	537.491.43	2.389.195	17.918.93	—	—	8.503.805	555.410.36	12.551.756	94.138.18
Greensville	26.402.347	874.963.00	11.663.480	291.587.06	—	—	38.065.827	1.166.550.06	18.540.723	90.483.27
Halifax	30.036.910	1.097.807.74	14.163.680	545.383.52	—	—	44.200.590	1.643.191.26	55.276.617	203.462.24
Hanover	198.015.867	7.207.777.71	12.532.768	456.192.77	14.569.115	378.796.99	225.117.750	8.042.767.47	106.210.800	712.562.30
Henrico	668.253.921	23.805.713.00	122.469.021	1.840.696.00	—	—	790.722.942	25.646.409.00	270.700.825	2.779.460.00
Henry	41.832.294	1.532.747.19	28.944.089	2.023.191.81	—	—	70.776.383	3.555.939.00	63.073.745	340.598.15
Highland	2.523.520	100.940.80	97.240	3.889.60	154.960	6.198.40	2.775.720	111.028.80	13.944.973	71.003.33
Isle of Wight	$81.160.065	2.604.940.00	238.999.034	2.007.591.75	—	—	320.159.099	4.612.531.75	30.760.528	268.071.60
James City	92.762.380	3.158.895.85	66.688.701	2.667.548.04	—	—	159.451.081	5.826.443.89	49.769.127	357.670.21
King George	34.349.681	863.296.82	914.960	18.299.20	—	—	35.264.641	881.596.02	17.088.474	150.457.37
King & Queen	23.671.670	271.827.45	3.429.800	28.124.35	801.210	5.207.92	27.902.680	305.159.72	8.156.756	66.885.40
King William	24.866.560	767.103.64	23.837.910	290.762.52	1.253.585	20.449.94	49.958.055	1.078.316.10	22.588.593	161.336.69
Lancaster	22.868.254	741.042.30	70.300	2.671.40	7.254.440	72.544.40	30.192.994	816.258.10	17.599.229	77.389.28
Lee	19.346.248	584.962.77	11.351.368	304.100.72	1.501.869	18.521.53	32.199.485	907.585.02	50.030.910	278.507.23
Loudoun	254.838.676	9.533.959.95	9.327.618	272.592.06	—	—	264.166.294	9.806.552.01	156.780.812	1.625.593.49
Louisa	24.328.281	518.231.71	2.449.927	41.648.77	3.681.599	23.930.41	30.459.807	583.810.89	1.563.811.292	6.273.152.00
Lunenburg	11.781.970	570.804.34	1.521.670	106.516.90	1.818.630	21.823.56	15.122.270	699.144.80	19.714.808	112.561.18

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1986—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Madison	$9,029,095	$525,453.10	$268,140	$14,747.70	$817,920	$35,170.56	$10,115,155	$575,371.36	$16,583,881	$117,979.12
Mathews	23,476,959	592,614.62	---	---	---	---	23,476,959	592,614.62	10,556,889	58,182.12
Mecklenburg	39,325,100	1,043,706.14	8,480,650	275,621.13	10,574,610	153,332.02	58,380,360	1,472,659.29	46,728,177	222,777.51
Middlesex	27,974,050	711,066.60	204,400	6,132.00	1,465,661	18,320.98	29,644,111	735,519.58	15,765,660	61,608.17
Montgomery	46,095,915	2,116,598.10	4,090,440	309,646.34	6,994,120	482,594.28	57,180,475	2,908,838.72	79,659,652	614,910.62
Nelson	25,459,282	580,975.01	1,870,120	23,376.55	---	---	27,329,402	604,351.56	39,025,620	235,562.27
New Kent	30,073,930	846,258.07	1,752,800	52,584.00	---	---	31,826,730	898,842.07	24,044,700	211,593.36
Northampton	31,028,950	710,873.66	2,704,700	67,599.81	731,000	45,263.30	34,464,650	823,736.77	24,320,424	187,935.30
Northumberland	21,586,850	535,930.05	694,435	20,833.05	785,050	18,841.20	23,066,335	575,604.30	14,524,778	72,623.90
Nottoway	31,479,555	751,575.41	2,568,608	68,068.15	9,129,672	50,213.40	43,177,835	869,856.96	38,082,330	168,408.89
Orange	32,986,965	1,503,145.50	5,058,660	278,226.30	12,736,915	50,947.66	50,782,540	1,832,319.46	62,374,133	398,586.63
Page	49,117,529	623,202.02	6,362,280	79,528.51	2,412,388	36,186.24	57,892,197	738,916.77	24,884,366	132,206.86
Patrick	22,668,451	669,540.10	3,415,809	136,632.36	2,447,794	85,672.79	28,532,054	891,845.25	17,238,440	74,873.61
Pittsylvania	73,840,740	1,680,806.13	27,254,133	817,623.99	4,699,500	129,236.25	105,794,373	2,627,666.37	127,517,125	460,217.14
Powhatan	26,338,685	520,110.94	1,713,873	34,277.46	---	---	28,052,558	554,388.40	89,077,247	220,987.08
Prince Edward	16,902,250	554,735.93	1,276,300	41,479.76	14,558,377	101,908.64	32,736,927	698,124.33	37,027,056	197,319.74
Prince George	51,123,554	1,582,405.68	642,731	9,640.97	---	---	51,766,285	1,592,046.65	33,888,498	264,330.28
Prince William	463,864,030	18,322,629.18	25,946,008	259,460.08	---	---	489,810,038	18,582,089.26	491,016,774	7,312,052.29
Pulaski	32,091,411	1,087,802.83	15,217,980	730,463.04	3,802,240	182,507.52	51,111,631	2,000,773.39	50,443,811	255,690.99
Rappahannock	13,827,202	291,488.49	---	---	---	---	13,827,202	291,488.49	10,768,529	62,457.47
Richmond	18,229,040	585,767.97	1,966,300	36,144.46	1,267,160	44,350.60	21,462,500	666,263.03	14,870,471	94,438.62
Roanoke	196,226,277	6,801,602.27	26,534,310	796,029.30	---	---	224,760,587	7,597,631.57	82,679,702	964,751.52
Rockbridge	31,140,562	1,276,544.06	4,498,520	202,433.43	---	---	35,639,082	1,478,977.49	55,426,305	297,710.66
Rockingham	169,497,660	2,588,041.97	40,855,040	735,390.72	53,773,950	220,473.40	264,126,650	3,543,906.09	76,700,252	395,105.39
Russell	81,197,714	900,575.97	37,938,599	455,263.17	893,524	51,377.66	120,029,837	1,407,216.80	138,723,398	925,386.52
Scott	38,492,125	277,064.10	10,344,300	74,478.96	5,587,200	40,227.84	54,423,625	391,770.90	35,296,555	204,720.03
Shenandoah	93,565,700	1,586,435.07	37,295,900	686,244.56	17,887,800	107,326.80	148,749,400	2,360,006.43	52,450,112	295,302.08
Smyth	83,442,250	500,653.50	37,421,647	226,529.88	16,455,725	98,734.35	137,319,622	823,917.73	55,467,219	277,357.81
Southampton	50,548,694	1,693,744.07	7,017,240	168,413.75	4,637,458	23,187.49	62,203,392	1,885,345.31	30,503,260	114,767.53
Spotsylvania	102,921,314	2,237,515.78	12,547,894	313,697.44	39,738,134	39,738.24	155,207,342	2,590,951.46	68,419,740	484,096.72
Stafford	81,115,715	3,536,043.63	8,564,610	64,234.63	16,278,190	81,390.95	105,958,515	3,681,669.21	61,027,892	185,652.29
Surry	35,155,830	1,092,252.29	56,000	1,960.00	324,695	4,870.44	35,536,525	1,099,082.73	859,466,016	3,437,864.07
Sussex	24,493,305	910,923.95	6,723,853	319,383.06	5,144,568	51,445.68	36,361,726	1,281,752.69	24,105,453	128,633.97
Tazewell	123,973,724	2,479,474.48	32,834,513	656,690.26	9,535,635	410,032.34	166,343,872	3,546,197.08	55,589,533	316,981.48
Warren	69,060,157	1,597,965.70	18,025,516	360,510.32	---	---	87,085,673	1,958,476.02	32,735,021	153,765.62
Washington	106,404,756	1,117,954.14	66,694,525	746,978.69	---	---	173,099,281	1,864,932.83	44,070,359	268,529.80
Westmoreland	50,696,180	726,437.81	2,255,870	33,838.05	5,993,130	52,739.54	58,945,180	813,015.40	19,281,784	138,855.62
Wise	61,040,120	1,084,950.13	39,164,670	1,801,574.82	19,325,220	550,769.17	119,530,010	3,437,294.12	83,152,127	253,171.83
Wythe	99,969,184	948,500.73	14,243,800	142,438.00	20,762,205	116,268.37	134,975,189	1,207,207.10	57,677,031	254,596.30
York	85,525,280	3,307,495.41	14,432,650	594,595.85	---	---	99,957,930	3,902,091.26	365,014,994	2,043,174.46
Total Counties	**$9,801,939,098**	**$340,768,450.47**	**$1,696,967,177**	**$40,645,421.51**	**$406,342,018**	**$5,752,339.58**	**$11,905,248,293**	**$387,166,211.56**	**$10,943,748,379**	**$76,020,696.16**

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies—Tax Year 1986—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Cities	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Alexandria	$417,742,765	$17,636,983.75	$7,149,784	$321,740.39	—	—	$424,892,549	$17,958,724.14	$374,421,251	$5,148,292.21
Bedford	16,985,820	251,942.27	19,953,410	259,394.33	—	—	36,939,230	511,336.60	6,669,707	53,778.14
Bristol	15,851,709	712,950.17	7,648,962	382,448.10	—	—	23,500,671	1,095,398.27	8,170,335	88,239.62
Buena Vista	9,947,735	367,132.50	2,981,315	114,780.65	—	—	12,929,050	481,913.15	6,582,892	68,266.27
Charlottesville	67,032,190	2,906,208.10	4,993,003	219,192.82	—	—	72,025,193	3,125,400.92	74,433,507	867,465.03
Chesapeake	291,551,006	11,426,542.00	23,316,150	740,322.00	—	—	314,867,156	12,166,864.00	408,960,005	4,215,906.56
Clifton Forge	6,881,195	230,522.65	11,385	389.39	—	—	6,892,580	230,912.04	11,168,016	134,124.50
Colonial Heights	38,441,238	1,345,443.40	8,032,660	160,653.20	—	—	46,473,898	1,506,096.60	16,745,861	209,354.54
Covington	10,762,605	424,439.39	15,481,535	661,061.52	—	—	26,244,140	1,085,500.91	12,721,542	78,886.46
Danville	90,898,423	2,705,856.85	28,787,382	431,810.84	—	—	119,685,805	3,137,667.69	29,664,013	235,455.27
Emporia	9,848,030	487,931.49	1,821,740	91,105.50	—	—	11,669,770	579,036.99	13,345,996	100,094.99
Fairfax	96,888,992	2,895,716.26	2,303,759	68,882.41	—	—	99,192,751	2,964,598.67	54,599,192	646,592.10
Falls Church	39,395,756	2,104,144.47	4,421,992	275,175.22	—	—	43,817,748	2,379,319.69	12,077,407	125,758.56
Franklin	17,199,960	567,598.69	1,531,476	30,629.52	—	—	18,731,436	598,228.21	5,511,467	45,194.04
Fredericksburg	57,707,879	1,721,251.54	16,465,877	82,329.62	—	—	74,173,756	1,803,581.16	31,393,554	384,393.68
Galax	4,412,470	232,356.23	4,361,565	308,362.66	—	—	8,774,035	540,718.89	8,667,669	78,669.14
Hampton	267,762,959	12,576,819.45	16,051,669	321,033.38	—	—	283,814,628	12,897,852.83	117,695,470	1,419,890.80
Harrisonburg	90,882,730	1,348,321.10	23,582,218	353,733.27	—	—	114,464,948	1,702,054.37	23,091,423	169,520.32
Hopewell	30,602,365	1,320,077.83	96,601,345	3,051,773.44	—	—	127,203,710	4,371,851.27	35,556,097	395,531.77
Lexington	9,252,400	501,896.92	—	—	—	—	9,252,400	501,896.92	7,830,665	82,668.00
Lynchburg	145,922,472	4,002,715.83	65,327,953	1,922,740.33	—	—	211,250,425	5,925,456.16	97,254,516	1,103,821.17
Manassas	88,303,665	2,262,041.04	96,478,685	2,702,189.08	—	—	184,782,350	4,964,230.12	31,773,655	362,219.67
Manassas Park	12,534,109	438,693.82	1,366,373	13,663.73	—	—	13,900,482	452,357.55	2,628,873	46,793.44
Martinsville	30,672,070	690,132.69	35,839,108	663,023.51	—	—	66,511,178	1,353,156.20	18,392,434	139,782.49
Newport News	369,478,029	15,483,427.08	144,285,331	3,895,703.98	—	—	513,763,360	19,379,131.06	161,314,415	1,845,315.24
Norfolk	584,520,108	21,748,585.07	67,998,696	1,087,979.12	—	—	652,518,804	22,836,564.19	340,306,056	4,358,667.03
Norton	12,970,800	215,177.30	407,700	7,542.45	—	—	13,378,500	222,719.75	21,495,514	152,795.64
Petersburg	71,234,152	2,190,587.02	21,445,915	664,823.37	—	—	92,680,067	2,855,410.39	64,503,431	976,615.08
Poquoson	22,180,690	927,034.76	—	—	—	—	22,180,690	927,034.76	5,477,430	46,832.03
Portsmouth	244,961,644	9,067,348.07	26,519,749	464,095.62	—	—	271,481,393	9,531,443.69	86,079,088	1,150,265.11
Radford	17,578,265	478,155.08	8,070,370	225,970.36	—	—	25,648,635	704,125.44	11,919,843	89,398.83
Richmond	617,521,800	22,125,663.19	404,337,719	7,682,415.78	—	—	1,021,859,519	29,808,078.97	521,209,420	7,752,662.80
Roanoke	227,842,417	7,871,323.00	43,969,463	1,516,947.00	—	—	271,811,880	9,388,270.00	173,578,790	2,255,864.00
Salem	81,990,151	2,600,595.60	30,323,950	970,558.79	—	—	112,314,101	3,571,154.39	24,133,255	304,827.00
South Boston	13,684,850	375,694.33	1,282,085	35,257.46	—	—	14,966,935	410,951.79	9,242,981	98,355.79
Staunton	28,523,890	1,418,797.30	787,525	39,376.25	—	—	29,311,415	1,458,173.55	30,210,000	334,224.67
Suffolk	70,871,257	4,062,712.00	11,786,894	742,575.00	—	—	82,658,151	4,805,287.00	86,077,765	852,286.00
Virginia Beach	610,037,782	35,610,540.78	19,236,405	192,364.05	—	—	629,274,187	35,802,904.83	382,711,017	2,461,691.00
Waynesboro	30,177,995	1,446,015.16	22,498,488	1,046,179.71	—	—	52,676,483	2,492,194.87	22,092,352	218,125.37
Williamsburg	121,781,571	596,317.84	22,570	789.95	—	—	121,804,141	597,107.79	19,625,128	102,452.88
Winchester	67,033,942	2,342,549.64	54,227,445	542,274.45	—	—	121,261,387	2,884,824.09	23,780,860	226,790.70
Total Cities	**$5,059,869,886**	**$197,718,241.66**	**$1,341,709,651**	**$32,291,288.25**	—	—	**$6,401,579,537**	**$230,009,529.91**	**$3,393,132,892**	**$39,427,867.94**
Aggregate	**$14,861,808,984**	**$538,486,692.13**	**$3,038,676,828**	**$72,936,709.76**	**$406,342,018**	**$5,752,339.58**	**$18,306,827,830**	**$617,175,741.47***	**$14,336,881,271**	**$115,448,564.10**

Legislative Summary

Policy analysts research the impacts of proposed legislation. (l to r) Peggy Ware, Tim Winks, Mark Haskins, Lana Polk, and Paul Izzo.

The following summary represents a brief look at state tax legislation passed by the General Assembly in Fiscal Year 1987. It does not cover local tax legislation. The Department of Taxation provides a more complete summary of state and local tax legislation in the *Legislative Digest*, published annually by the Tax Policy Division.

General

Differential Interest Rates: Senate Bill 554 (Chapter 484) amends Va. Code Section 58.1-15 to adopt the differential interest rates for overpayments (refunds) and underpayments (assessments) of taxes that are set forth in Internal Revenue Code Sections 6621(a)(1) and 6621(a)(2). Effective Date: January 1, 1987.

Corn

Corn Assessment: House Bill 1375 (Chapter 476) amends Va. Code Sections 3.1-1043 and 3.1-1044 to expand the definition of a "handler" required to deduct the corn assessment from payments to a farmer or producer of corn. Effective Date: July 1, 1987.

Estate Tax

Automatic Lien: House Bill 1422 (Chapter 373) amends Va. Code Section 58.1-908 to provide that an automatic lien will no longer arise against the property of a nonresident decedent for unpaid Virginia Estate Tax. Effective Date: July 1, 1987.

The Virginia Tax Reform Act of 1987

House Bill 1119, The Virginia Tax Reform Act of 1987 (Chapter 9) made the following changes to the individual and corporation income tax laws:

Top Bracket Amount: Amends Va. Code Section 58.1-320 to raise the starting income level for the top 5¾% income tax bracket from $12,000 as follows:

Taxable Year	Income at Which 5¾% Rate Begins
1987	$14,000
1988	$15,000
1989	$16,000
1990 and thereafter	$17,000

Personal Exemption Amount: Amends Va. Code Section 58.1-322 to increase the personal exemption for each taxpayer and dependent from $600 as follows:

Taxable Year	Personal Exemption Amount
1987	$700
1988 and thereafter	$800

Standard Deduction Amount: Amends Va. Code Section 58.1-322 to replace the present $2,000 maximum standard deduction as follows:

Taxable Year	Single	Married	Married Filing Separately
1987	$2,000	$2,000	$1,000
1988	$2,700	$2,700	$1,350
1989 and thereafter	$3,000	$5,000	$2,500

Blind and Aged Deduction: Amends Va. Code Section 58.1-322 to continue to provide additional personal exemptions to blind taxpayers and those aged 65 or over. For taxable year 1987, persons age 65 and older will receive a total of $1,600 and deductions for blind individuals increase from $1,400 to $1,600.

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T. Wilson Swann, a field representative from the Richmond District Office, assists a local businessman with a tax matter.

Estimated Tax For Individuals

Required Payment: House Bill 1043 (Chapter 611) and Senate Bill 421 (Chapter 599) both amend Va. Code Section 58.1-492 to increase the percentage of individual income tax that must be remitted by means of estimated and/or withholding payments from **80% to 90%**. Effective Date: Taxable years beginning on and after January 1, 1987.

Threshold for Declarations: Senate Bill 421 also amends Va. Code Section 58.1-490 to provide for changes to the estimated tax filing threshold. The new tax law gives the Tax Commissioner the regulatory authority to set the requirements for the filing of a declaration of estimated tax. ffective Date: Taxable years beginning on and after January 1, 1987.

Addition to Tax for Underpayment: Senate Bill 554 (Chapter 484) amends Va. Code Section 58.1-15 to provide that in computing the addition to tax for the underpayment of estimated taxes by individuals and corporations, the interest rate for the third month following the taxable year shall be applicable during the first 15 days of the fourth month (or May 1 in the case of a calendar year individual return). Effective Date: Taxable years beginning on and after January 1, 1987.

Individual and Corporation Income Taxes

Alternative Depreciation System: Senate Bill 554 (Chapter 484) provides that the new federal Alternative Depreciation System is not subject to the excess cost recovery additions and subtractions set forth in Va. Code Section 58.1-323. Effective Date: Taxable years beginning on and after January 1, 1987.

Individual Income Tax

Two-Earner Married Couple Deduction: Senate Bill 554 (Chapter 484) amends Va. Code Section 58.1-322 to repeal the addition to federal adjusted gross income for the federal two-earner married couple deduction. Effective Date: Taxable years beginning on and after January 1, 1987.

Lump Sum Distributions: Senate Bill 554 also amends the Va. Code Section 58.1-322 provisions relating to additions to federal adjusted gross income for lump sum distributions from qualified retirement plans. Effective Date: Taxable years beginning on and after January 1, 1987.

Deduction for Virginia National Guard Pay: House Bill 1233 (Chapter 615) amends Va. Code Section 58.1-322 to provide a deduction from federal adjusted gross income of up to $3,000 in pay received from 39 days of active or inactive service in the Virginia National Guard. The deduction will be limited, however, to persons of the rank of 03 (Captain) or below. Effective Date: Taxable years beginning on and after January 1, 1989.

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The warehouse at 1001 Terminal Place fills bulk order requests for Virginia tax forms. (l to r) supervisor Dick Carrington, Sharon Morton, Carolyn Harris, Joe Aloi, Darlene Tolliver.

Corporation Income Tax

Bad Debt Deduction for Savings and Loans: House Bill 1175 (Chapter 614) amends Va. Code Section 58.1-403 to restore the pre-1987 percentage of income bad debt deduction provisions used by savings and loan associations. Effective Date: Taxable years beginning on and after January 1, 1987.

Employee Stock Ownership Plans: Senate Bill 554 (Chapter 484) amends Va. Code Section 58.1-402 to repeal the subtraction for employer contributions to employee stock ownership plans (ESOP's). Effective Date: Taxable years beginning on and after January 1, 1987.

Estates and Trusts

Estimated Payment Requirements for Estates and Trusts: Senate Bill 554 (Chapter 484) amends Va. Code Sections 58.1-490, 58.1-492, and 58.1-493 to subject estates and trusts to the same requirements as individual taxpayers for the filing of estimated taxes. Effective Date: Taxable years beginning on and after January 1, 1988.

Probate

Tax on Wills and Administration: Senate Bill 600 (Chapter 234) amends Va. Code Section 26-12.3 to raise the minimum estate subject to the probate tax from $500 to $5,000. Effective Date: July 1, 1987.

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Retail Sales and Use Tax

Sales Tax Rate: House Bill 2 increased the sales tax rate from 4% to 4½%. Effective January 1, 1987.

Sales and Use Tax Exemptions: The following bills enact or expand various exemptions from the Virginia Retail Sales and Use Tax granted under Va. Code Section 58.1-608. The applicable subsection will be noted for the bills that expand on an existing exemption.

Exemptions for Nonprofit Organizations

Free Health Clinics: House Bill 972 (Chapter 532) creates an exemption for all tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is organized exclusively for the purpose of conducting a clinic for the furnishing of free health care services by licensed physicians and dentists. Effective Date: July 1, 1987.

Church Camps and Conference Centers: House Bill 1256 (Chapter 541) expands the existing exemption for nonprofit churches under Va. Code Sections 58.1-608(38). Effective Date: July 1, 1987.

Community Health Centers: House Bill 1407 (Chapter 544) creates an exemption for all tangible personal property purchased for use or consumption by nonprofit community health centers established to provide health care services for areas of Virginia containing a "medically underserved population," as defined by 42 U.S.C. Section 254c(b)(3). Effective Date: July 1, 1987.

Health Maintenance Organizations: Senate Bill 382 (Chapter 515) reinstates the exemption for tangible personal property purchased for use or consumption by nonprofit health maintenance organizations licensed under Chapter 43 of Title

Processing Services employee Gathia Gillespie demonstrates the speed and efficiency of the new Agissar mail opening equipment.

38.2 of the Virginia Code. Effective Date: Retroactive to January 1, 1985.

Foster Care Organizations: Senate Bill 587 (Chapter 524) creates an exemption for all tangible personal property purchased by nonprofit organizations organized exclusively to provide education, training, services and assistance in independent living to foster care children and youth without families. Effective Date: July 1, 1987.

Elementary or Secondary Schools: Senate Bill 587 (Chapter 524) expands the exemption for school fund raising materials under Va. Code Section 58.1-608(63). Effective Date: Retroactive to July 1, 1986.

Other Exemptions

Taxicab Operators: House Bill 1303 (Chapter 587) expands the existing exemptions for taxicab operators under Va. Code Section 58.1-608(54). Effective Date: July 1, 1987.

Veterinary Prescriptions: House Bill 1594 (Chapter 548) amends Va. Code Section 58.1-608(21) to provide an exemption for sales of medicines or drugs purchased on the prescription or work order of licensed veterinarians. Effective Date: July 1, 1987.

Tax policy analyst John Josephs identifies resource materials for resolving tax issues with staff support from Carol Cosby (l) and Lynda Sharp (r).

Soybean

Soybean Assessment: House Bill 1375 (Chapter 476) amends Va. Code Sections 3.1-1043 and 3.1-1044 to expand the definition of a "handler" required to deduct the soybean assessment from payments to a farmer or producer of soybeans. Effective Date: July 1, 1987.

Watercraft Sales and Use Tax

$1,000 Limitation: Senate Bill 391 (Chapter 516) amends Va. Code Section 58.-1402 to provide a $1,000 maximum tax limitation on the amount of Watercraft Sales and Use Tax which may be levied on the sale price of watercraft sold in Virginia. Effective Date: July 1, 1987 through July 1, 1992.

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